

61
- 606

Catalogue 61-606E

Government
Publications



QUEBEC

1985



Statistics Canada Statistique Canada

Canada

Data in Many Forms ...

Statistics Canada disseminates data in a variety of forms. In addition to publications, both standard and special tabulations are offered on computer print-outs, microfiche and microfilm, and magnetic tapes. Maps and other geographic reference materials are available for some types of data. Direct access to aggregated information is possible through CANSIM, Statistics Canada's machine-readable data base and retrieval system.

How to Obtain More Information

Inquiries about this publication and related statistics or services should be directed to:

Small Business and Special Surveys Division

Statistics Canada, Ottawa, K1A 0T6 (Telephone: 951-9045) or to the Statistics Canada reference centre in:

St. John's	(772-4073)	Winnipeg	(983-4020)
Halifax	(426-5331)	Regina	(780-5405)
Montréal	(283-5725)	Edmonton	(495-3027)
Ottawa	(951-8116)	Calgary	(292-6717)
Toronto	(973-6586)	Vancouver	(666-3691)
Sturgeon Falls	(753-4888)		

Toll-free access is provided in all provinces and territories, **for users who reside outside the local dialing area** of any of the regional reference centres.

Newfoundland and Labrador	1-800-563-4255
Nova Scotia, New Brunswick and Prince Edward Island	1-800-565-7192
Quebec	1-800-361-2831
Ontario	1-800-268-1151
Manitoba	1-800-282-8006
Saskatchewan	1-800-667-7164
Alberta	1-800-222-6400
Southern Alberta	1-800-472-9708
British Columbia (South and Central)	1-800-663-1551
Yukon and Northern B.C. (area served by NorthwTel Inc.)	Zenith 0-8913
Northwest Territories (area served by NorthwTel Inc.)	Call collect 403-420-2011

How to Order Publications

This and other Small Business publications may be purchased from the local Statistics Canada offices, or by mail order to Publication Sales, Statistics Canada, Ottawa, K1A 0T6. (613)951-7276

Toronto
Credit card only (973-8018)

Prices for Publications

Prices for Small Business Profiles - 1985 are:

	Canada	Other Countries
- one geographic area ¹ (including all industries):	\$31.00	\$35.00
- a single industry (including all geographic areas):	\$31.00	\$35.00
- all geographic areas (including all industries):	\$325.00	\$350.00

Note:

¹ There are 13 geographic areas: Canada, each of 10 provinces, the Yukon and the Northwest Territories.

The tables in this publication were produced as part of Statistics Canada's Small Business and Special Surveys Program. This program is jointly funded by the Federal and all Provincial and Territorial Governments.

Statistics Canada

Small Business and Special Surveys Division

Small Business Profiles

QUEBEC

1985

This publication is based upon the Small Business Statistics Data Base which is a collaborative effort of the Federal and all Provincial and Territorial Governments.

Small Business Office - DRIE

Statistics Canada

Alberta Economic Development and Trade

British Columbia Ministry of Economic Development

Manitoba Department of Business Development and Tourism

New Brunswick Department of Commerce and Technology

Newfoundland Department of Development and Tourism

Northwest Territories Economic Development and Tourism

Nova Scotia Department of Development

Ontario Ministry of Industry, Trade and Technology

Ontario Ministry of Treasury and Economics

Prince Edward Island Department of Industry

Ministère de l'Industrie et du Commerce du Québec

Saskatchewan Tourism, Small Business and Co-operatives

Yukon Executive Council Office - Bureau of Statistics

Published under the authority of the Minister of Supply and Services Canada. Extracts from this publication may be reproduced for individual use without permission provided the source is fully acknowledged. However, reproduction of this publication in whole or in part for purposes of resale or redistribution requires written permission from the Publishing Services Group, Permissions Officer, Canadian Government Publishing Centre, Ottawa, Canada K1A 0S9.

© Minister of Supply and Services Canada 1988

February 1988

Price: Canada, \$31.00

Other Countries, \$35.00

Payment to be made in Canadian funds or equivalent

Catalogue 61-606E

ISSN 0835-2720

Ottawa

Version française de cette publication disponible sur demande

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.



Table of Contents

	Page
Highlights	5
Introduction and Data Sources	7
Méthodology	7
How to Use the Tables	8
Standard Industrial Classification Definition	8
Industry	
(SIC 4011) Single Family Housing Contractors	9
(SIC 4231) Masonry Contractors	13
(SIC 4241) Plumbing Contractors	17
(SIC 456) Truck Transport Industry	21
(SIC 4564) Dry Bulk Materials Trucking Industry	25
(SIC 4581) Taxicab Industry	29
(SIC 6012) Specialty Food Stores	33
(SIC 6031) Pharmacies	37
(SIC 6141) Miscellaneous Clothing Stores	41
(SIC 6151) Fabric and Yarn Stores	45
(SIC 622) Appliance, Television, Radio and Stereo Stores	49
(SIC 6331) Gasoline Service Stations	53
(SIC 6342) Tire, Battery, Parts and Accessories Stores	57
(SIC 6412) General Stores	61
(SIC 6413) General Merchandise Stores	65
(SIC 6541) Sporting Goods Stores	69
(SIC 658) Toy, Hobby, Novelty and Souvenir Stores	73
(SIC 6582) Gift, Novelty and Souvenir Stores	77
(SIC 751) Operators of Buildings and Dwellings	81
(SIC 7512) Operators of Non-Residential Buildings	85
(SIC 7611) Insurance and Real Estate Agencies	89
(SIC 7721) Computer Services	93
(SIC 7771) Management Consulting Services	97
(SIC 9111 & 9112) Motels, Hotels and Motor Hotels	101
(SIC 9211 & 9212) Licensed and Unlicensed Restaurants	105
(SIC 9213) Take-Out Food Services	109
(SIC 971) Barber and Beauty Shops	113
(SIC 972) Laundries and Cleaners	117
(SIC 9911) Industrial Machinery and Equipment Rental and Leasing	121
(SIC 9912) Video Movies and Audio-Visual Equipment Rental	125
(SIC 9942) Welding	129
(SIC 995) Services to Buildings and Dwellings	133
(SIC 9953) Janitorial Services	137
(SIC 9961) Ticket and Travel Agencies	141

Table

(For all industries listed above)

1. Selected Operating Ratios, in Percent of Sales, 1985
2. Balance Sheet Profile for 1985
3. Financial Ratios for 1985
4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985

Appendix A

Selected Publications Relating to Small Business

Highlights

QUEBEC

- The number of small businesses in the 34 industries profiled increased from 56,700 businesses in 1982 to 71,500 in 1985, which represents a 26% increase.
- The Operators of Buildings and Dwellings Industry posted the largest absolute increase, 2,800, of small businesses between 1982 and 1985.
- The Taxicab Industry registered the highest profit margin ratio, 29%, of the 34 industries, followed by the Computer Services Industry with a profit margin ratio of 26%.
- The Insurance and Real Estate Agency Industry paid out 53% of sales in wages; the comparable figure was 37% for the Ticket and Travel Agencies Industry.
- Employment in businesses with less than 20 employees increased almost 15%, from 155,400 average labour units in 1982 to 178,700 in 1985.
- Payrolls generated by small businesses in these industries increased 30%, from \$2.0 billion in 1982 to \$2.6 billion in 1985.



Digitized by the Internet Archive
in 2024 with funding from
University of Toronto

<https://archive.org/details/39271716060092>

Introduction and Data Sources

This publication is one of a series representing industry profiles of small businesses. Other reports currently available from the Small Business and Special Surveys Program are listed in Appendix A under the title **Selected Publications Relating to Small Business**. The data contained in this report are the result of a joint project of Statistics Canada, the Department of Regional Industrial Expansion and all provincial and territorial departments responsible for small businesses.

Returns submitted to Revenue Canada Taxation for the year 1985 were used to derive the information shown in this bulletin. The statistics were compiled from only those businesses reporting sales of between \$10 thousand and \$2 million. The choice of this particular size range was largely driven by operational considerations and does not represent an official definition of what constitutes a small business.

Data pertaining to businesses in tables 1, 2, 3, and 6 are drawn from a statistical sample of taxation records of corporations and unincorporated sole proprietorships and partnerships. The tables are on a fiscal year basis. Data for table 4 are derived from incorporated businesses only. Corporate data in this report are derived from tax returns, which typically consist of a T2 form, a set of financial statements and other supportive schedules. Similarly unincorporated business tax returns which report self-employment income typically consists of a T1 (General) form, a set of financial statements and other supportive schedules. Table 5 is derived from the T4 form which consists of a summary of wages and salaries, and is on a calendar year basis.

The 34 industry groups selected for publication are those most densely populated by small businesses. These groups represent approximately 50% of small businesses, the remaining 50% being distributed over approximately 800 other industry classifications. Our coverage will expand annually until the taxation year 1987 (available in 1989) when over 100 industry groups representing nearly 75% of Canada's small businesses will be profiled.

METHODOLOGY

Records selected for this study have been ranked in ascending order of sales within an industry and province and divided into four equal parts (quartiles) so that each part (quartile) includes one quarter of the total number of businesses in a given industry. Within each of these quartiles we have displayed the lowest and the highest sales values reported.

Estimated data published for tables 1, 2, 3 and 6 are derived from a statistical sample of approximately 20,000 small businesses distributed amongst 34 industry groups. For example, the number of observations in the sample for the trucking industry range from a high of 748 businesses in Ontario to a low of 18 in the Northwest Territories. Where the sample size of a given industry group is less than 20 businesses, the distribution into quartiles has not been done because of lack of statistical representativeness. In such circumstances, only the total values are published. Furthermore, for quality assurance reasons, a variable reported by less than 13 businesses is not distributed into quartiles.

Estimates published in table 4 are derived from a random sample of approximately 10,000 incorporated businesses selected from the same 34 Standard Industrial Classification groups (SIC).

a) Table 1

This table shows the average ratio of selected expenses items to sales for a) all businesses in the industry and, b) for only those businesses reporting the expense item. It is important to note that in the case of b) each expense ratio shown is independent of any other ratio because the numerator and denominator of the ratio calculation includes only those businesses reporting the particular expense. For example, some small businesses own the building from which they operate and may declare mortgage expenses while others in the same group may not own their business premises and incurrent rather than mortgage as an expense.

b) Table 2

This table displays the average values of selected asset, liability and equity items for all businesses. Columns may be summarized using the accounting equation **ASSETS - LIABILITIES = EQUITY** (the total may not be exact due to rounding).

c) Table 3

Table 3 presents some of the more commonly used financial and operating ratios. The figures which make up these ratios have been extracted from Table 2 (except for interest expense) and the ratios represent the average of ratios for each business in the group.

Introduction and Data Sources - concluded

Definitions

1. Liquidity Ratio

$$\text{Current} = \frac{\text{current assets}}{\text{current liabilities}}$$

2. Leverage Ratios

$$\text{Debt/Equity} = \frac{\text{total liabilities}}{\text{equity}}$$

$$\text{Interest Coverage} = \frac{\text{net profit} + \text{interest expense}}{\text{interest expense}}$$

$$\text{Debt Ratio} = \frac{\text{total liabilities}}{\text{total assets}}$$

d) Table 4

Table 4 shows the source and application of funds and the subsequent change in working capital. Values shown are averages for all businesses and columns are additive. This table is limited to incorporated businesses only.

e) Table 5

The data in this table are derived from the payroll records of employers and apply to all employees who are issued T4 tax records. Employees earning less than \$500 a year may be excluded as this is the cutoff for the mandatory issuance of T4 tax records.

Due to the annual nature of the data source, we assume that both newly reporting businesses and no longer reporting businesses have been in activity for six months. As a result, their estimated average labour units (ALUs) are assumed to be twice their actual ALUs (i.e. annualized).

f) Table 6

This table shows the distribution of businesses reporting a profit or a loss in an industry from 1982 through 1985. The businesses identified in this table are the same as those in Tables 1 to 3.

How to Use the Tables

The profiles are comprised of six tables. Each table (except Table 5) displays data in quartiles based on sales.

To use the tables:

- 1) Select the industry and/or province of interest to you (See Table of Contents).
- 2) Locate the appropriate sales range that is displayed on the two lines entitled "Low Sales Value" and "High Sales Value".
- 3) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- 4) All data pertaining to the selected business will be in that column.

For example:

Let us take a plumbing business in Canada with sales of \$50,000.

- 1) Select the table entitled "Plumbing Contractors (SIC 4241)".
- 2) Sales of \$50,000 is in the range of \$37,000 to \$90,000 ("Low Sales" and "High Sales" values).
- 3) Thus, sales of \$50,000 are in the lower middle 25% quartile.
- 4) All relevant data pertaining to this plumbing business with sales of \$50,000 are in this quartile for Tables 1 to 4 and Table 6.

Note:

One can note that wages and salaries expense in the plumbing industry range from 10% of sales in the lowest quartile to 26% in the highest quartile. Such variations may illustrate how some expenses vary in proportion to sales.

This comparison by quartile is applicable to Tables 1 to 4 and Table 6.

Table 5 contains employment data for the years 1982 and 1985 and shows the changes in the industry over this time period. The data comprised in this table are cross-sectional.

Standard Industrial Classification - Definition

The SIC for each industry is described at the end of Table 1.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,315	578	579	579	579
Businesses in sample	128				
Low sales value (\$000's)	(1)	(1)	93	233	583
High sales value (\$000's)	(1)	93	233	583	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	41.4	17.6	52.2	43.7	48.9	91.3	45.3	22.5	57.3	45.7	49.8
Occupancy Expenses	9.9	30.7	4.3	3.7	3.8	99.7	10.0	30.7	4.3	3.7	3.8
Mortgage Interest	3.6	14.9	0.7	0.1	0.4	11.5	31.6	68.6	8.2	4.7	2.5
Depreciation	0.9	1.9	0.3	1.1	0.5	84.1	1.1	2.4	0.4	1.2	0.6
Repairs & Maintenance	1.4	5.3	0.2	0.3	0.2	38.6	3.6	11.3	0.9	0.7	0.6
Heat, Light & Telephone	0.5	0.5	0.5	0.4	0.5	77.6	0.6	1.0	0.7	0.5	0.5
Business & Property Tax	2.0	4.6	1.5	1.0	1.2	93.3	2.1	4.6	1.9	1.0	1.2
Insurance	1.1	3.0	0.4	0.6	0.7	93.1	1.2	3.0	0.4	0.6	0.8
Rent	0.4	0.5	0.8	0.3	0.2	37.9	1.2	1.0	2.7	1.0	0.5
Personnel Expenses	20.7	35.6	18.1	20.0	11.2	88.9	23.3	45.5	18.1	24.8	11.7
Financial Expenses	3.5	3.7	5.4	2.4	2.5	94.9	3.7	4.8	5.4	2.4	2.5
Bank Interest & Charges	1.8	0.5	3.8	1.0	1.7	88.7	2.0	0.7	4.4	1.1	1.7
Professional Fees	1.7	3.2	1.6	1.4	0.8	93.1	1.8	4.1	1.6	1.5	0.9
Other Expenses	24.4	14.9	28.2	25.0	28.2	95.0	25.7	19.0	28.2	25.0	28.4
Profit (loss)	0.1	-2.5	-8.3	5.2	5.4	100.0	0.1	-2.5	-8.3	5.2	5.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4011 - Single Family Housing Contractors

Businesses primarily engaged in the development and construction of single detached and single attached dwellings such as: cottages, single duplexes, garden homes, semi-detached houses, single attached houses, erecting prefabricated homes, row houses (exc. row duplexes), single residences and summer homes.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,315	578	579	579	579
Businesses in sample	128				
Low sales value (\$000's)	(1)	(1)	93	233	583
High sales value (\$000's)	(1)	93	233	583	(1)
Average (\$000's)					
Assets					
Cash	21	2	17	28	34
Accounts and Notes Receivable	42	9	16	32	106
Inventory	111	17	56	81	277
Other Current Assets	57	46	88	20	73
Total Current Assets	231	73	176	161	490
Fixed Assets	40	54	3	31	71
Less: Accum. Dep. on Fixed Assets	16	21	1	8	35
Other Assets	36	13	53	10	63
Total Assets	290	120	231	195	589
Liabilities and Equity					
Current Loans	27	4	29	12	58
Other Current Liabilities	100	35	59	71	225
Total Current Liabilities	127	39	89	83	283
Mortgages Payable	18	-	29	-	39
Long Term Debt	9	-	-	25	10
Other Liabilities	37	56	27	6	62
Total Liabilities	190	95	145	114	394
Total Equity	100	25	87	81	196

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,315	578	579	579	579
Businesses in sample	128				
Low sales value (\$000's)	(1)	(1)	93	233	583
High sales value (\$000's)	(1)	93	233	583	(1)
Average					
Liquidity Ratio					
Current ratio (times)	5.0	13.8	2.2	2.1	2.9
Leverage Ratios					
Debt/Equity ratio (times)	69.1	-31.3	287.0	5.3	5.6
Interest Coverage ratio (times)	57.3	57.5	1.9	94.1	70.7
Debt ratio (times)	0.7	0.7	0.7	0.6	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Single Family Housing Contractors (SIC 4011)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,773	443	443	443	444
Businesses in sample	90				
Low sales value (\$000's)	(1)	(1)	153	320	785
High sales value (\$000's)	(1)	153	320	785	(1)
Average (\$000's)					
Source of Funds					
From Operations	21	-20	6	18	74
Sale of Fixed Assets	28	-	76	3	21
Increase in Long Term Debt	35	64	1	32	53
Advances From Owners and Affiliates	30	35	71	7	5
From Government	-	-	-	-	-
Increase in Share Capital	10	-	-	-	39
Sale of Investments	2	4	-	1	3
Tax Adjustments	-	-	-	1	-
Other Sources	-	-	-	-	-
Total	126	84	155	62	196
Application of Funds					
Purchase of Fixed Assets	13	-	5	17	27
Payment of Dividends	7	12	-	-	17
Repayment of Long Term Debt	26	1	64	5	26
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	10	-	20	6	10
Repayment of Adv. From Owners and Affil.	21	-	66	2	8
Decrease in Equity	1	-	-	-	2
Tax Adjustments	1	-	-	1	1
Other Applications	-	-	-	-	-
Total	77	15	155	31	90
Increase (Decrease) in Net Working Capital	49	70	-	31	106

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Residential Building and Development (SIC 401)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	3,559	188,159	7,657	503	563
less than 20	3,502	142,618	5,791	492	558
20 - 99	43	30,591	1,269	8	4
100 - 499	9	13,961	562	2	1
500 and over	5	989	35	1	-
1985					
Total	4,181	330,802	13,306	473	-
less than 20	4,108	261,006	10,517	462	-
20 - 99	60	50,479	2,029	7	-
100 - 499	13	19,317	760	4	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,615	403	404	404	404
Total Sales \$	413,997	13,237	34,876	75,244	290,640
Total Expense \$	403,371	12,942	33,491	74,316	282,622
Net Profit (loss) \$	10,626	295	1,385	928	8,018
Businesses reporting a profit (No.)	1,016	241	285	256	234
Total Sales \$	258,460	8,439	24,731	47,310	177,980
Total Expense \$	233,089	6,499	21,524	42,469	162,597
Net Profit \$	25,371	1,940	3,207	4,841	15,383
Businesses reporting loss (No.)	599	162	119	148	170
Total Sales \$	155,537	4,798	10,145	27,934	112,660
Total Expense \$	170,282	6,443	11,967	31,847	120,025
Net Loss \$	-14,745	-1,645	-1,822	-3,913	-7,365
1983					
All Businesses (No.)	1,695	423	423	425	424
Total Sales \$	489,952	14,333	42,575	100,524	332,520
Total Expense \$	477,838	15,090	43,246	97,932	321,570
Net Profit (loss) \$	12,114	-757	-671	2,592	10,950
Businesses reporting a profit (No.)	1,044	254	230	263	297
Total Sales \$	335,471	9,244	22,844	63,422	239,961
Total Expense \$	304,987	7,265	19,367	56,498	221,857
Net Profit \$	30,484	1,979	3,477	6,924	18,104
Businesses reporting a loss (No.)	651	169	193	162	127
Total Sales \$	154,481	5,089	19,731	37,102	92,559
Total Expense \$	172,851	7,825	23,879	41,434	99,713
Net Loss \$	-18,370	-2,736	-4,148	-4,332	-7,154
1984					
All Businesses (No.)	2,229	530	576	565	558
Total Sales \$	939,851	26,504	96,800	217,306	599,241
Total Expense \$	880,422	23,892	89,626	204,876	562,028
Net Profit (loss) \$	59,429	2,612	7,174	12,430	37,213
Businesses reporting a profit (No.)	1,806	379	483	452	492
Total Sales \$	817,104	20,342	81,499	177,316	537,947
Total Expense \$	750,321	16,788	73,238	162,525	497,770
Net Profit \$	66,783	3,554	8,261	14,791	40,177
Businesses reporting a loss (No.)	423	151	93	113	66
Total Sales \$	122,747	6,162	15,301	39,990	61,294
Total Expense \$	130,101	7,104	16,388	42,351	64,258
Net Loss \$	-7,354	-942	-1,087	-2,361	-2,964
1985					
All Businesses (No.)	2,437	568	641	616	612
Total Sales \$	1,036,832	30,266	98,664	218,699	689,203
Total Expense \$	978,518	29,875	97,271	205,579	645,793
Net Profit (loss) \$	58,314	391	1,393	13,120	43,410
Businesses reporting a profit (No.)	1,907	420	396	542	549
Total Sales \$	898,296	23,722	57,674	193,096	623,804
Total Expense \$	824,435	18,892	50,798	177,382	577,363
Net Profit \$	73,861	4,830	6,876	15,714	46,441
Businesses reporting a loss (No.)	530	148	245	74	63
Total Sales \$	138,536	6,544	40,990	25,603	65,399
Total Expense \$	154,083	10,983	46,473	28,197	68,430
Net Loss \$	-15,547	-4,439	-5,483	-2,594	-3,031

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	963	240	241	241	241
Businesses in sample	43				
Low sales value (\$000's)	(1)	(1)	32	60	161
High sales value (\$000's)	(1)	32	60	161	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	21.2	18.5	17.2	19.9	28.0	95.9	22.1	18.5	17.2	23.5	28.0
Occupancy Expenses	12.9	...	8.6	5.4	5.5	100.0	12.9	...	8.6	5.4	5.5
Mortgage Interest	-	...	...	...	...	3.1	0.9	-	-	-	...
Depreciation	4.8	13.0	3.4	1.6	2.4	92.3	5.2	19.6	3.4	1.6	2.4
Repairs & Maintenance	3.9	...	0.9	1.2	0.3	37.0	10.7	...	2.1	3.9	0.6
Heat, Light & Telephone	1.1	2.7	0.9	0.6	0.5	78.5	1.4	4.0	1.0	0.8	0.6
Business & Property Tax	0.7	0.9	0.8	0.6	0.6	74.7	0.9	2.0	1.1	0.8	0.6
Insurance	2.0	3.9	2.2	1.3	1.0	100.0	2.0	3.9	2.2	1.3	1.0
Rent	0.3	...	...	...	...	25.3	1.3	-	...	...	...
Personnel Expenses	25.2	...	15.1	30.2	43.9	76.0	33.2	19.4	25.0	30.2	43.9
Financial Expenses	1.9	2.7	2.1	1.2	1.6	100.0	1.9	2.7	2.1	1.2	1.6
Bank Interest & Charges	0.7	1.2	0.3	0.6	0.8	87.4	0.8	1.3	0.3	0.7	0.8
Professional Fees	1.2	1.5	1.8	0.6	0.9	95.5	1.2	1.5	2.1	0.6	0.9
Other Expenses	15.9	19.0	23.4	10.5	12.3	100.0	15.9	19.0	23.4	10.5	12.3
Profit (loss)	23.0	17.9	33.6	32.7	8.6	100.0	23.0	17.9	33.6	32.7	8.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4231 - Masonry Contractors

Businesses primarily engaged in conventional or specialty masonry work, (except interior marble work) such as installation of architectural stone, blocklaying, brick or stone lining (chimney, kiln, boiler, etc.) bricklaying, installation of granite (exterior work), installation of marble (exterior work), masonry work, installation of ornamental stone, pointing masonry, installation of slate (exterior work), stone cutting and setting and installation of veneer facing stone or brick.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	963	240	241	241	241
Businesses in sample	43				
Low sales value (\$000's)	(1)	(1)	32	60	161
High sales value (\$000's)	(1)	32	60	161	(1)
Average (\$000's)					
Assets					
Cash	7	2	1	7	15
Accounts and Notes Receivable	16	-	1	1	56
Inventory	2	-	-	-	7
Other Current Assets	6	-	2	12	10
Total Current Assets	31	3	4	20	88
Fixed Assets	44	3	55	22	89
Less: Accum. Dep. on Fixed Assets	14	1	2	5	45
Other Assets	7	19	-	3	6
Total Assets	67	24	57	40	138
Liabilities and Equity					
Current Loans	4	-	-	1	12
Other Current Liabilities	12	1	-	1	41
Total Current Liabilities	16	1	-	3	53
Mortgages Payable	10	-	35	6	2
Long Term Debt	2	-	-	2	7
Other Liabilities	3	-	1	1	11
Total Liabilities	31	1	36	11	72
Total Equity	36	23	21	29	65

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	963	240	241	241	241
Businesses in sample	43				
Low sales value (\$000's)	(1)	(1)	32	60	161
High sales value (\$000's)	(1)	32	60	161	(1)
Average					
Liquidity Ratio					
Current ratio (times)	9.7	4.0	6.7	25.6	1.7
Leverage Ratios					
Debt/Equity ratio (times)	2.1	-	1.2	-0.1	4.5
Interest Coverage ratio (times)	94.5	35.7	248.8	60.0	66.6
Debt ratio (times)	1.2	-	0.4	3.0	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Masonry Contractors (SIC 4231)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	205	--	--	--	--
Businesses in sample	11	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	30	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	7	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	38	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	17	--	--	--	--
Payment of Dividends	5	--	--	--	--
Repayment of Long Term Debt	4	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	1	--	--	--	--
Decrease in Equity	4	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	31	--	--	--	--
Increase (Decrease) in Net Working Capital	7	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Masonry Contractors (SIC 4231)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	516	36,001	1,440	52	69
less than 20	498	23,051	922	50	69
20 - 99	18	12,950	518	2	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	646	61,908	2,427	54	...
less than 20	619	38,863	1,524	51	...
20 - 99	27	23,045	903	3	...
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	756	189	188	188	191
Total Sales \$	74,405	3,109	6,939	12,692	51,665
Total Expense \$	65,788	2,311	4,625	10,069	48,783
Net Profit (loss) \$	8,617	798	2,314	2,623	2,882
Businesses reporting a profit (No.)	650	165	180	167	138
Total Sales \$	57,339	2,724	6,663	11,206	36,746
Total Expense \$	47,696	1,823	4,291	8,488	33,094
Net Profit \$	9,643	901	2,372	2,718	3,652
Businesses reporting loss (No.)	106	24	8	21	53
Total Sales \$	17,066	385	276	1,486	14,919
Total Expense \$	18,092	488	334	1,581	15,689
Net Loss \$	-1,026	-103	-58	-95	-770
1983					
All Businesses (No.)	878	218	220	220	220
Total Sales \$	78,413	2,832	5,513	14,871	55,197
Total Expense \$	68,054	1,662	4,089	11,678	50,625
Net Profit (loss) \$	10,359	1,170	1,424	3,193	4,572
Businesses reporting a profit (No.)	780	188	209	195	188
Total Sales \$	65,563	2,488	5,243	13,318	44,514
Total Expense \$	54,249	1,178	3,764	9,944	39,363
Net Profit \$	11,314	1,310	1,479	3,374	5,151
Businesses reporting a loss (No.)	98	30	11	25	32
Total Sales \$	12,850	344	270	1,553	10,683
Total Expense \$	13,805	484	325	1,734	11,262
Net Loss \$	-955	-140	-55	-181	-579
1984					
All Businesses (No.)	918	229	229	229	231
Total Sales \$	132,563	5,038	11,898	23,496	92,131
Total Expense \$	116,439	3,178	8,822	19,267	85,172
Net Profit (loss) \$	16,124	1,860	3,076	4,229	6,959
Businesses reporting a profit (No.)	839	210	209	210	210
Total Sales \$	122,777	4,659	10,811	21,799	85,508
Total Expense \$	106,017	2,744	7,669	17,408	78,196
Net Profit \$	16,760	1,915	3,142	4,391	7,312
Businesses reporting a loss (No.)	79	19	20	19	21
Total Sales \$	9,786	379	1,087	1,697	6,623
Total Expense \$	10,422	434	1,153	1,859	6,976
Net Loss \$	-636	-55	-66	-162	-353
1985					
All Businesses (No.)	970	241	240	246	243
Total Sales \$	163,937	5,624	12,284	24,969	121,060
Total Expense \$	142,599	3,659	8,811	20,407	109,722
Net Profit (loss) \$	21,338	1,965	3,473	4,562	11,338
Businesses reporting a profit (No.)	902	228	230	233	211
Total Sales \$	146,755	5,322	11,785	23,765	105,883
Total Expense \$	124,951	3,291	8,279	19,080	94,301
Net Profit \$	21,804	2,031	3,506	4,685	11,582
Businesses reporting a loss (No.)	68	13	10	13	32
Total Sales \$	17,182	302	499	1,204	15,177
Total Expense \$	17,648	368	532	1,327	15,421
Net Loss \$	-466	-66	-33	-123	-244

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,228	307	307	307	307
Businesses in sample	60				
Low sales value (\$000's)	(1)	(1)	46	152	313
High sales value (\$000's)	(1)	46	152	313	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	44.1	34.6	23.9	59.3	43.0	99.6	44.3	34.6	23.9	59.3	43.8
Occupancy Expenses	8.6	23.8	6.8	5.7	5.5	100.0	8.6	23.8	6.8	5.7	5.5
Mortgage Interest	-	...	...	...	...	0.7	0.3	-	-	-	...
Depreciation	2.6	7.5	2.7	1.4	1.5	99.9	2.6	7.5	2.7	1.4	1.5
Repairs & Maintenance	0.5	0.2	0.5	0.5	0.7	69.8	0.7	2.1	0.6	0.7	0.9
Heat, Light & Telephone	1.7	6.7	0.7	1.0	0.8	99.6	1.8	6.7	0.7	1.0	0.8
Business & Property Tax	1.1	2.1	1.3	1.1	0.5	100.0	1.1	2.1	1.3	1.1	0.5
Insurance	1.9	6.2	1.3	1.2	1.0	100.0	1.9	6.2	1.3	1.2	1.0
Rent	0.7	1.3	0.4	0.5	0.9	51.4	1.4	1.4	1.7	1.2	1.4
Personnel Expenses	27.6	30.8	34.9	20.6	30.3	98.9	27.9	30.8	34.9	20.6	31.5
Financial Expenses	2.3	3.7	3.1	1.9	1.3	99.8	2.3	3.7	3.1	1.9	1.4
Bank Interest & Charges	0.8	0.4	1.4	0.9	0.5	97.9	0.8	0.4	1.4	0.9	0.5
Professional Fees	1.5	3.3	1.7	1.0	0.9	99.8	1.5	3.3	1.7	1.0	0.9
Other Expenses	10.1	6.4	8.5	10.3	13.1	100.0	10.1	6.4	8.5	10.3	13.1
Profit (loss)	7.4	0.8	22.9	2.3	6.7	100.0	7.4	0.8	22.9	2.3	6.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4241 - Plumbing Contractors

Businesses primarily engaged in the installation and repair of primary hot and cold water piping systems (i.e. except space heating) such as: installation of waste and vent systems drain, installation of hot water heaters and plumbing tanks, installation of water meters, installation of piping systems, installation of plumbing fixtures, installation of primary hot water, installation of roof drainage systems (exc. eavestroughing), and installation of sanitary ware.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,228	307	307	307	307
Businesses in sample	60				
Low sales value (\$000's)	(1)	(1)	46	152	313
High sales value (\$000's)	(1)	46	152	313	(1)
Average (\$000's)					
Assets					
Cash	15	1	19	4	37
Accounts and Notes Receivable	35	1	3	11	113
Inventory	20	7	2	8	57
Other Current Assets	6	-	1	2	18
Total Current Assets	76	9	25	26	225
Fixed Assets	27	8	13	14	67
Less: Accum. Dep. on Fixed Assets	12	3	4	5	34
Other Assets	7	-	-	6	17
Total Assets	98	14	33	41	274
Liabilities and Equity					
Current Loans	8	-	1	6	20
Other Current Liabilities	31	1	7	13	93
Total Current Liabilities	39	1	9	19	113
Mortgages Payable	1	-	-	-	2
Long Term Debt	2	2	1	4	-
Other Liabilities	8	7	1	6	15
Total Liabilities	49	9	10	29	131
Total Equity	48	5	23	12	143

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,228	307	307	307	307
Businesses in sample	60				
Low sales value (\$000's)	(1)	(1)	46	152	313
High sales value (\$000's)	(1)	46	152	313	(1)
Average					
Liquidity Ratio					
Current ratio (times)	4.8	12.6	3.7	1.6	3.8
Leverage Ratios					
Debt/Equity ratio (times)	2.1	2.0	0.6	4.6	1.2
Interest Coverage ratio (times)	47.9	2.7	17.3	84.4	44.0
Debt ratio (times)	0.5	0.6	0.3	0.7	0.5

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Plumbing Contractors (SIC 4241)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	756	189	189	189	189
Businesses in sample	49				
Low sales value (\$000's)	(1)	(1)	133	211	523
High sales value (\$000's)	(1)	133	211	523	(1)
Average (\$000's)					
Source of Funds					
From Operations	28	2	9	36	59
Sale of Fixed Assets	4	-	10	1	5
Increase in Long Term Debt	13	-	37	4	4
Advances From Owners and Affiliates	9	-	26	2	5
From Government	-	-	-	-	-
Increase in Share Capital	1	-	-	-	5
Sale of Investments	1	-	-	-	3
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	56	2	82	43	81
Application of Funds					
Purchase of Fixed Assets	27	-	66	15	18
Payment of Dividends	-	-	-	1	-
Repayment of Long Term Debt	7	1	8	3	14
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	1	-	-	-	3
Repayment of Adv. From Owners and Affil.	4	-	7	2	5
Decrease in Equity	3	-	1	1	7
Tax Adjustments	-	-	-	-	1
Other Applications	1	-	-	2	-
Total	42	1	82	25	48
Increase (Decrease) in Net Working Capital	14	1	-	19	33

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Plumbing, Heating and Air Conditioning, Mechanical Work (SIC 424)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,171	171,001	6,838	126	137
less than 20	1,102	88,446	3,538	123	136
20 - 99	59	53,359	2,132	1	-
100 - 499	10	29,196	1,168	2	1
500 and over	-	-	-	-	-
1985					
Total	1,439	236,540	9,308	133	...
less than 20	1,337	113,418	4,446	129	...
20 - 99	94	93,196	3,689	4	...
100 - 499	8	29,926	1,173	-	...
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	987	245	249	246	247
Total Sales \$	159,356	7,207	15,012	29,079	108,058
Total Expense \$	147,883	5,985	12,320	26,445	103,133
Net Profit (loss) \$	11,473	1,222	2,692	2,634	4,925
Businesses reporting a profit (No.)	766	202	223	181	160
Total Sales \$	109,853	6,147	13,530	20,984	69,192
Total Expense \$	95,827	4,724	10,657	17,887	62,559
Net Profit \$	14,026	1,423	2,873	3,097	6,633
Businesses reporting loss (No.)	221	43	26	65	87
Total Sales \$	49,503	1,060	1,482	8,095	38,866
Total Expense \$	52,056	1,261	1,663	8,558	40,574
Net Loss \$	-2,553	-201	-181	-463	-1,708
1983					
All Businesses (No.)	1,103	273	274	280	276
Total Sales \$	158,451	6,062	15,219	29,648	107,522
Total Expense \$	146,457	5,058	12,667	25,693	103,039
Net Profit (loss) \$	11,994	1,004	2,552	3,955	4,483
Businesses reporting a profit (No.)	943	236	250	246	211
Total Sales \$	123,849	5,220	14,013	26,057	78,559
Total Expense \$	109,005	3,769	11,151	21,814	72,271
Net Profit \$	14,844	1,451	2,862	4,243	6,288
Businesses reporting a loss (No.)	160	37	24	34	65
Total Sales \$	34,602	842	1,206	3,591	28,963
Total Expense \$	37,452	1,289	1,516	3,879	30,768
Net Loss \$	-2,850	-447	-310	-288	-1,805
1984					
All Businesses (No.)	1,386	345	345	349	347
Total Sales \$	381,513	13,342	32,697	72,031	263,443
Total Expense \$	360,639	10,656	31,900	66,805	251,278
Net Profit (loss) \$	20,874	2,686	797	5,226	12,165
Businesses reporting a profit (No.)	1,141	301	233	316	291
Total Sales \$	318,658	11,660	21,884	65,172	219,942
Total Expense \$	292,355	8,712	18,511	59,452	205,680
Net Profit \$	26,303	2,948	3,373	5,720	14,262
Businesses reporting a loss (No.)	245	44	112	33	56
Total Sales \$	62,855	1,682	10,813	6,859	43,501
Total Expense \$	68,284	1,944	13,389	7,353	45,598
Net Loss \$	-5,429	-262	-2,576	-494	-2,097
1985					
All Businesses (No.)	1,265	316	313	309	327
Total Sales \$	368,168	13,504	36,906	71,970	245,788
Total Expense \$	341,683	10,282	33,528	66,815	231,058
Net Profit (loss) \$	26,485	3,222	3,378	5,155	14,730
Businesses reporting a profit (No.)	1,150	291	266	297	296
Total Sales \$	336,476	12,417	31,641	69,513	222,905
Total Expense \$	308,311	9,064	27,884	64,319	207,044
Net Profit \$	28,165	3,353	3,757	5,194	15,861
Businesses reporting a loss (No.)	115	25	47	12	31
Total Sales \$	31,692	1,087	5,265	2,457	22,883
Total Expense \$	33,372	1,218	5,644	2,496	24,014
Net Loss \$	-1,680	-131	-379	-39	-1,131

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	8,929	2,232	2,232	2,232	2,233
Businesses in sample	191				
Low sales value (\$000's)	(1)	(1)	29	67	137
High sales value (\$000's)	(1)	29	67	137	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Vehicle Expenses	40.1	56.2	40.8	34.1	31.9	99.6	40.2	56.2	41.1	34.1	32.1
Depreciation	8.2	6.1	8.9	8.4	8.9	85.6	9.5	9.3	11.5	8.4	9.1
Repairs & Maintenance	6.8	12.0	4.3	4.5	7.8	59.8	11.4	17.6	9.1	7.4	11.8
Insurance	3.8	6.6	3.5	3.1	2.3	90.8	4.1	8.2	3.9	3.3	2.4
Fuel Expense	18.5	26.0	21.2	16.3	11.4	80.7	22.9	27.4	23.4	21.8	17.9
Business Tax	2.8	5.4	3.0	1.8	1.5	89.0	3.2	5.8	3.4	2.3	1.5
Personnel Expenses	18.6	14.7	11.9	20.4	27.8	73.9	25.2	30.8	16.7	26.5	29.1
Financial Expenses	4.3	3.6	5.6	4.0	3.6	95.6	4.5	4.0	6.0	4.0	3.7
Bank Interest & Charges	2.3	1.2	2.9	2.7	2.2	82.4	2.8	2.4	3.7	2.7	2.3
Professional Fees	2.0	2.3	2.7	1.3	1.5	88.0	2.2	2.8	3.4	1.4	1.5
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	29.7	19.6	36.9	32.3	27.3	97.0	30.6	22.9	36.9	32.3	27.3
Profit (loss)	7.3	6.0	4.8	9.2	9.5	98.9	7.4	6.0	4.8	9.6	9.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 456 - Truck Transport Industry

Businesses primarily engaged in the provision of all types of trucking, transfer and related services. Truck "broker-operators" are included in this industry.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	8,929	2,232	2,232	2,232	2,233
Businesses in sample	191				
Low sales value (\$000's)	(1)	(1)	29	67	137
High sales value (\$000's)	(1)	29	67	137	(1)
Average (\$000's)					
Assets					
Cash	12	2	7	7	31
Accounts and Notes Receivable	12	3	2	6	36
Inventory	1	-	-	-	3
Other Current Assets	6	1	-	4	19
Total Current Assets	31	5	9	18	88
Fixed Assets	82	10	21	55	235
Less: Accum. Dep. on Fixed Assets	36	2	8	17	115
Other Assets	13	1	7	6	37
Total Assets	89	14	28	62	246
Liabilities and Equity					
Current Loans	6	1	2	6	14
Other Current Liabilities	21	3	4	13	64
Total Current Liabilities	27	4	6	19	77
Mortgages Payable	1	1	-	1	1
Long Term Debt	5	2	3	2	14
Other Liabilities	19	1	3	25	47
Total Liabilities	53	8	12	47	140
Total Equity	37	6	16	15	106

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	8,929	2,232	2,232	2,232	2,233
Businesses in sample	191				
Low sales value (\$000's)	(1)	(1)	29	67	137
High sales value (\$000's)	(1)	29	67	137	(1)
Average					
Liquidity Ratio					
Current ratio (times)	5.6	4.4	17.9	1.8	2.3
Leverage Ratios					
Debt/Equity ratio (times)	-19.9	-1.6	-0.5	-3.2	-56.9
Interest Coverage ratio (times)	61.7	13.2	...	66.6	159.0
Debt ratio (times)	0.7	0.7	0.5	0.9	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Truck Transport Industry (SIC 456)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,606	651	651	652	652
Businesses in sample	99				
Low sales value (\$000's)	(1)	(1)	88	154	371
High sales value (\$000's)	(1)	88	154	371	(1)
Average (\$000's)					
Source of Funds					
From Operations	41	8	17	42	95
Sale of Fixed Assets	15	11	7	15	27
Increase in Long Term Debt	23	13	4	23	49
Advances From Owners and Affiliates	5	1	-	7	9
From Government	-	-	-	-	-
Increase in Share Capital	1	1	-	1	1
Sale of Investments	12	-	45	-	4
Tax Adjustments	1	1	-	1	4
Other Sources	-	-	1	-	1
Total	98	36	74	89	190
Application of Funds					
Purchase of Fixed Assets	43	22	8	40	101
Payment of Dividends	6	-	4	9	10
Repayment of Long Term Debt	21	12	3	18	48
Current Portion of Long Term Debt	-	-	-	1	1
Purchase of Investments	2	1	3	-	2
Repayment of Adv. From Owners and Affil.	3	1	-	5	5
Decrease in Equity	1	-	2	1	1
Tax Adjustments	9	-	22	1	14
Other Applications	1	-	3	-	1
Total	86	36	45	76	182
Increase (Decrease) in Net Working Capital	13	-	29	13	9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Truck Transport Industry (SIC 456)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	3,140	717,985	39,441	480	454
less than 20	2,893	127,828	6,853	464	448
20 - 99	178	124,079	6,664	10	6
100 - 499	43	73,651	3,946	6	-
500 and over	26	392,427	21,978	-	-
1985					
Total	3,664	973,810	49,680	455	...
less than 20	3,431	182,566	7,835	436	...
20 - 99	166	133,806	5,771	11	...
100 - 499	42	109,779	4,623	6	...
500 and over	25	547,659	31,451	2	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	8,639	2,155	2,163	2,160	2,161
Total Sales \$	791,434	36,027	72,624	137,616	545,167
Total Expense \$	713,515	27,107	56,504	115,401	514,503
Net Profit (loss) \$	77,919	8,920	16,120	22,215	30,664
Businesses reporting a profit (No.)	7,080	1,764	1,900	1,821	1,595
Total Sales \$	569,107	29,520	63,946	115,499	360,142
Total Expense \$	475,489	19,251	46,038	91,256	318,944
Net Profit \$	93,618	10,269	17,908	24,243	41,198
Businesses reporting loss (No.)	1,559	391	263	339	566
Total Sales \$	222,327	6,507	8,678	22,117	185,025
Total Expense \$	238,026	7,856	10,466	24,145	195,559
Net Loss \$	-15,699	-1,349	-1,788	-2,028	-10,534
1983					
All Businesses (No.)	9,347	2,325	2,347	2,329	2,346
Total Sales \$	871,196	38,204	81,153	158,026	593,813
Total Expense \$	777,976	29,586	65,073	131,424	551,913
Net Profit (loss) \$	93,220	8,638	16,080	26,602	41,900
Businesses reporting a profit (No.)	7,867	1,924	1,958	2,030	1,955
Total Sales \$	693,461	31,718	67,926	137,301	456,516
Total Expense \$	585,927	20,926	49,516	108,519	406,966
Net Profit \$	107,534	10,792	18,410	28,782	49,550
Businesses reporting a loss (No.)	1,480	401	389	299	391
Total Sales \$	177,735	6,486	13,227	20,725	137,297
Total Expense \$	192,049	8,640	15,557	22,905	144,947
Net Loss \$	-14,314	-2,154	-2,330	-2,180	-7,650
1984					
All Businesses (No.)	9,332	2,328	2,336	2,329	2,339
Total Sales \$	1,130,637	46,582	97,505	189,048	797,502
Total Expense \$	1,005,713	37,526	73,195	157,051	737,941
Net Profit (loss) \$	124,924	9,056	24,310	31,997	59,561
Businesses reporting a profit (No.)	8,209	1,938	2,148	2,102	2,021
Total Sales \$	1,004,649	39,787	90,392	171,045	703,425
Total Expense \$	869,357	27,456	65,060	137,641	639,200
Net Profit \$	135,292	12,331	25,332	33,404	64,225
Businesses reporting a loss (No.)	1,123	390	188	227	318
Total Sales \$	125,988	6,795	7,113	18,003	94,077
Total Expense \$	136,356	10,070	8,135	19,410	98,741
Net Loss \$	-10,368	-3,275	-1,022	-1,407	-4,664
1985					
All Businesses (No.)	8,930	2,226	2,232	2,236	2,236
Total Sales \$	1,309,321	48,070	111,872	218,763	930,616
Total Expense \$	1,154,832	39,597	84,729	181,003	849,503
Net Profit (loss) \$	154,489	8,473	27,143	37,760	81,113
Businesses reporting a profit (No.)	7,769	1,736	2,052	1,987	1,994
Total Sales \$	1,138,202	38,657	103,333	192,917	803,295
Total Expense \$	964,327	26,760	75,182	152,786	709,599
Net Profit \$	173,875	11,897	28,151	40,131	93,696
Businesses reporting a loss (No.)	1,161	490	180	249	242
Total Sales \$	171,119	9,413	8,539	25,846	127,321
Total Expense \$	190,505	12,837	9,547	28,217	139,904
Net Loss \$	-19,386	-3,424	-1,008	-2,371	-12,583

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	724	--	--	--	--
Businesses in sample	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Vehicle Expenses	33.8	--	--	--	--	100.0	33.8	--	--	--	--
Depreciation	7.8	--	--	--	--	86.0	9.0	--	--	--	--
Repairs & Maintenance	1.4	--	--	--	--	28.5	4.9	--	--	--	--
Insurance	2.9	--	--	--	--	99.0	2.9	--	--	--	--
Fuel Expense	18.9	--	--	--	--	90.0	21.0	--	--	--	--
Business Tax	2.8	--	--	--	--	89.6	3.1	--	--	--	--
Personnel Expenses	11.3	--	--	--	--	88.5	12.8	--	--	--	--
Financial Expenses	3.5	--	--	--	--	100.0	3.5	--	--	--	--
Bank Interest & Charges	1.3	--	--	--	--	88.5	1.5	--	--	--	--
Professional Fees	2.2	--	--	--	--	89.2	2.5	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Other Expenses	44.3	--	--	--	--	100.0	44.3	--	--	--	--
Profit (loss)	7.0	--	--	--	--	100.0	7.0	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4564 - Dry Bulk Materials Trucking Industry

Businesses primarily engaged in transporting, usually by dump-trucks, such dry bulk materials as cement, fill, sand and debris including snow as for example: dry materials bulk hopper truck service, dry bulk truck transporting service, bulk tank truck service of dry chemicals, dump truck transporting service (fill, sand, debris), snow hauling truck service, and dry bulk tank truck transporting service.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	724	--	--	--	--
Businesses in sample	17	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	30	--	--	--	--
Accounts and Notes Receivable	9	--	--	--	--
Inventory	1	--	--	--	--
Other Current Assets	6	--	--	--	--
Total Current Assets	46	--	--	--	--
Fixed Assets	74	--	--	--	--
Less: Accum. Dep. on Fixed Assets	43	--	--	--	--
Other Assets	8	--	--	--	--
Total Assets	86	--	--	--	--
Liabilities and Equity					
Current Loans	3	--	--	--	--
Other Current Liabilities	12	--	--	--	--
Total Current Liabilities	15	--	--	--	--
Mortgages Payable	1	--	--	--	--
Long Term Debt	1	--	--	--	--
Other Liabilities	8	--	--	--	--
Total Liabilities	24	--	--	--	--
Total Equity	62	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	724	--	--	--	--
Businesses in sample	17	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	5.5	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	0.4	--	--	--	--
Interest Coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	0.2	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	70	--	--	--	--
Businesses in sample	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	71				
Sale of Fixed Assets	31	--	--	--	--
Increase in Long Term Debt	90	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	6	--	--	--	--
Sale of Investments	10	--	--	--	--
Tax Adjustments	3	--	--	--	--
Other Sources	-	--	--	--	--
Total	211	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	132	--	--	--	--
Payment of Dividends	4	--	--	--	--
Repayment of Long Term Debt	33	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	1	--	--	--	--
Repayment of Adv. From Owners and Affil.	14	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	2	--	--	--	--
Other Applications	-	--	--	--	--
Total	185	--	--	--	--
Increase (Decrease) in Net Working Capital	25	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Truck Transport Industry (SIC 456)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	3,140	717,985	39,441	480	454
less than 20	2,893	127,828	6,853	464	448
20 - 99	178	124,079	6,664	10	6
100 - 499	43	73,651	3,946	6	-
500 and over	26	392,427	21,978	-	-
1985					
Total	3,664	973,810	49,680	455	...
less than 20	3,431	182,566	7,835	436	...
20 - 99	166	133,806	5,771	11	...
100 - 499	42	109,779	4,623	6	...
500 and over	25	547,659	31,451	2	...

1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

2) Refers to businesses reporting no payroll deductions in the previous year.

3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	398	97	97	104	100
Total Sales \$	38,081	2,250	3,681	8,113	24,037
Total Expense \$	35,657	1,876	3,024	7,209	23,548
Net Profit (loss) \$	2,424	374	657	904	489
Businesses reporting a profit (No.)	350	94	92	92	72
Total Sales \$	27,501	2,187	3,455	7,180	14,679
Total Expense \$	24,042	1,774	2,771	6,218	13,279
Net Profit \$	3,459	413	684	962	1,400
Businesses reporting loss (No.)	48	3	5	12	28
Total Sales \$	10,580	63	226	933	9,358
Total Expense \$	11,615	102	253	991	10,269
Net Loss \$	-1,035	-39	-27	-58	-911
1983					
All Businesses (No.)	494	121	118	130	125
Total Sales \$	43,644	2,074	3,746	8,004	29,820
Total Expense \$	38,260	1,742	2,853	6,190	27,475
Net Profit (loss) \$	5,384	332	893	1,814	2,345
Businesses reporting a profit (No.)	451	119	106	120	106
Total Sales \$	37,941	2,041	3,356	7,242	25,302
Total Expense \$	32,068	1,701	2,392	5,351	22,624
Net Profit \$	5,873	340	964	1,891	2,678
Businesses reporting a loss (No.)	43	2	12	10	19
Total Sales \$	5,703	33	390	762	4,518
Total Expense \$	6,192	41	461	839	4,851
Net Loss \$	-489	-8	-71	-77	-333
1984					
All Businesses (No.)	669	164	167	170	168
Total Sales \$	70,965	3,045	6,726	15,226	45,968
Total Expense \$	65,136	3,796	4,739	12,805	43,796
Net Profit (loss) \$	5,829	-751	1,987	2,421	2,172
Businesses reporting a profit (No.)	580	129	167	163	121
Total Sales \$	59,106	2,616	6,726	14,608	35,156
Total Expense \$	51,209	2,244	4,739	12,157	32,069
Net Profit \$	7,897	372	1,987	2,451	3,087
Businesses reporting a loss (No.)	89	35	-	7	47
Total Sales \$	11,859	429	-	618	10,812
Total Expense \$	13,927	1,552	-	648	11,727
Net Loss \$	-2,068	-1,123	-	-30	-915
1985					
All Businesses (No.)	848	210	202	224	212
Total Sales \$	95,833	5,526	10,067	16,638	63,602
Total Expense \$	82,035	5,006	7,919	12,160	56,950
Net Profit (loss) \$	13,798	520	2,148	4,478	6,652
Businesses reporting a profit (No.)	776	163	185	224	204
Total Sales \$	92,242	4,180	9,117	16,638	62,307
Total Expense \$	78,048	3,394	6,900	12,160	55,594
Net Profit \$	14,194	786	2,217	4,478	6,713
Businesses reporting a loss (No.)	72	47	17	-	1
Total Sales \$	3,591	1,346	950	-	1,295
Total Expense \$	3,987	1,612	1,019	-	1,351
Net Loss \$	-396	-266	-69	-	-6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,686	1,421	1,421	1,422	1,422
Businesses in sample	50				
Low sales value (\$000's)	(1)	(1)	14	18	21
High sales value (\$000's)	(1)	14	18	21	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Vehicle Expenses	40.7	49.6	40.9	38.6	34.5	95.1	42.9	49.6	40.9	38.6	42.6
Depreciation	10.2	12.1	7.2	8.1	13.5	63.5	16.1	19.2	11.3	13.8	19.9
Repairs & Maintenance	1.4	...	...	...	...	12.9	10.9	...	...	-	...
Insurance	5.9	7.1	4.9	5.3	6.2	87.6	6.7	7.9	5.4	5.9	7.7
Fuel Expense	20.9	22.5	26.4	23.9	11.2	87.7	23.9	22.5	26.4	23.9	21.5
Business Tax	2.3	2.8	2.4	1.2	2.8	77.4	3.0	3.9	2.6	1.8	3.7
Personnel Expenses	1.7	...	...	...	...	13.8	12.0	-	-	...	...
Financial Expenses	1.7	0.2	0.2	0.8	5.4	33.2	5.1	1.5	1.1	2.8	7.5
Bank Interest & Charges	1.4	-	0.1	0.6	4.7	21.1	6.6	1.2	1.0	6.2	7.6
Professional Fees	0.3	0.2	0.1	0.2	0.7	25.8	1.1	1.4	0.6	0.9	1.2
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	26.9	28.9	21.5	26.3	31.1	100.0	26.9	28.9	21.5	26.3	31.1
Profit (loss)	29.0	21.3	37.4	32.0	24.7	100.0	29.0	21.3	37.4	32.0	24.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4581 - Taxicab Industry

Businesses primarily engaged in providing passenger transportation by automobiles not operated on regular schedules or between fixed terminals. Taxicab fleet owners and organizations are included regardless of whether drivers are hired, rent their cabs or are otherwise compensated. Also included are those who own and operate their own taxicabs, taxi dispatching, road motor vehicle taxi service, and taxicab service.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,686	1,421	1,421	1,422	1,422
Businesses in sample	50				21
Low sales value (\$000's)	(1)	(1)	14	18	(1)
High sales value (\$000's)	(1)	14	18	21	
Average (\$000's)					
Assets					
Cash	-	-	-	-	-
Accounts and Notes Receivable	-	-	-	-	-
Inventory	-	-	-	-	-
Other Current Assets	-	-	-	-	1
Total Current Assets	3	1	5	-	4
Fixed Assets	1	-	-	-	2
Less: Accum. Dep. on Fixed Assets	3	-	1	-	9
Other Assets					
Total Assets	5	-	6	-	13
Liabilities and Equity					
Current Loans	-	-	-	-	1
Other Current Liabilities	-	-	-	-	1
Total Current Liabilities	-	-	-	-	1
Mortgages Payable	-	-	-	-	-
Long Term Debt	-	-	-	-	-
Other Liabilities	2	-	-	-	8
Total Liabilities	2	-	-	-	9
Total Equity	3	-	6	-	4

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,686	1,421	1,421	1,422	1,422
Businesses in sample	50				21
Low sales value (\$000's)	(1)	(1)	14	18	(1)
High sales value (\$000's)	(1)	14	18	21	
Average					
Liquidity Ratio					
Current ratio (times)	1.9	11.3	-	-	1.5
Leverage Ratios					
Debt/Equity ratio (times)	-9.3	-	-	-	-13.3
Interest Coverage ratio (times)	4.0	1.9	...	7.9	5.4
Debt ratio (times)	0.4	-	-	-	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Taxicab Industry (SIC 4581)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					0
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Taxicab Industry (SIC 4581)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	568	11,263	995	149	56
less than 20	563	9,121	806	148	56
20 - 99	5	2,142	189	1	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	438	11,825	1,089	72	...
less than 20	433	9,574	882	72	...
20 - 99	5	2,251	207	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	3,908	965	983	980	980
Total Sales \$	102,810	11,481	14,826	17,357	59,146
Total Expense \$	83,921	8,536	9,866	12,023	53,496
Net Profit (loss) \$	18,889	2,945	4,960	5,334	5,650
Businesses reporting a profit (No.)	3,591	886	980	913	812
Total Sales \$	79,974	10,627	14,783	16,179	38,385
Total Expense \$	59,685	7,429	9,820	10,721	31,715
Net Profit \$	20,289	3,198	4,963	5,458	6,670
Businesses reporting loss (No.)	317	79	3	67	168
Total Sales \$	22,836	854	43	1,178	20,761
Total Expense \$	24,236	1,107	46	1,302	21,781
Net Loss \$	-1,400	-253	-3	-124	-1,020
1983					
All Businesses (No.)	4,910	1,225	1,230	1,225	1,230
Total Sales \$	114,109	15,008	18,651	21,988	58,462
Total Expense \$	88,287	11,500	12,870	14,260	49,657
Net Profit (loss) \$	25,822	3,508	5,781	7,728	8,805
Businesses reporting a profit (No.)	4,543	1,054	1,194	1,200	1,095
Total Sales \$	98,076	12,958	18,130	21,525	45,463
Total Expense \$	71,223	9,176	12,210	13,753	36,084
Net Profit \$	26,853	3,782	5,920	7,772	9,379
Businesses reporting a loss (No.)	367	171	36	25	135
Total Sales \$	16,033	2,050	521	463	12,999
Total Expense \$	17,064	2,324	660	507	13,573
Net Loss \$	-1,031	-274	-139	-44	-574
1984					
All Businesses (No.)	5,633	1,408	1,399	1,415	1,411
Total Sales \$	137,782	18,271	23,589	28,292	67,630
Total Expense \$	102,985	13,204	15,357	18,206	56,218
Net Profit (loss) \$	34,797	5,067	8,232	10,086	11,412
Businesses reporting a profit (No.)	5,386	1,323	1,383	1,380	1,300
Total Sales \$	123,048	17,299	23,328	27,624	54,797
Total Expense \$	87,169	12,013	15,057	17,503	42,596
Net Profit \$	35,879	5,286	8,271	10,121	12,201
Businesses reporting a loss (No.)	247	85	16	35	111
Total Sales \$	14,734	972	261	668	12,833
Total Expense \$	15,816	1,191	300	703	13,622
Net Loss \$	-1,082	-219	-39	-35	-789
1985					
All Businesses (No.)	5,722	1,426	1,431	1,420	1,445
Total Sales \$	124,152	18,328	23,602	28,017	54,205
Total Expense \$	92,190	13,590	16,194	18,831	43,575
Net Profit (loss) \$	31,962	4,738	7,408	9,186	10,630
Businesses reporting a profit (No.)	5,438	1,367	1,397	1,365	1,309
Total Sales \$	116,831	17,580	23,077	26,943	49,231
Total Expense \$	84,125	12,685	15,618	17,642	38,180
Net Profit \$	32,706	4,895	7,459	9,301	11,051
Businesses reporting a loss (No.)	284	59	34	55	136
Total Sales \$	7,321	748	525	1,074	4,974
Total Expense \$	8,065	905	576	1,189	5,395
Net Loss \$	-744	-157	-51	-115	-421

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,655	663	664	664	664
Businesses in sample	84				
Low sales value (\$000's)	(1)	(1)	125	209	364
High sales value (\$000's)	(1)	125	209	364	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	62.7	63.3	46.1	69.3	73.4	100.0	62.7	63.3	46.1	69.3	73.4
Occupancy Expenses	10.9	14.9	13.2	9.8	6.5	100.0	10.9	14.9	13.2	9.8	6.5
Mortgage Interest	0.1	...	...	...	...	3.4	3.5	-	...	-	...
Depreciation	2.2	1.1	3.7	2.4	1.5	83.4	2.7	1.8	3.7	3.5	1.5
Repairs & Maintenance	0.8	0.8	0.8	0.8	0.8	93.1	0.9	0.8	0.8	1.0	0.8
Heat, Light & Telephone	1.2	0.8	1.3	1.4	1.2	95.9	1.2	0.8	1.3	1.5	1.3
Business & Property Tax	0.8	0.5	1.5	0.6	0.6	98.5	0.8	0.5	1.5	0.6	0.6
Insurance	0.6	0.4	0.8	0.6	0.4	95.6	0.6	0.4	0.8	0.8	0.4
Rent	5.2	11.3	4.7	3.9	2.0	82.9	6.3	11.3	6.4	4.3	2.8
Personnel Expenses	17.4	17.0	24.0	14.1	13.9	100.0	17.4	17.0	24.0	14.1	13.9
Financial Expenses	2.7	1.7	5.0	2.3	1.3	99.3	2.7	1.7	5.0	2.3	1.4
Bank Interest & Charges	1.3	0.5	2.3	1.6	0.8	96.9	1.4	0.5	2.3	1.7	0.8
Professional Fees	0.9	1.2	1.3	0.8	0.5	98.7	0.9	1.2	1.3	0.8	0.5
Franchise Fees	0.4	...	...	...	...	6.3	6.3	-	...	-	...
Sales and Admin. Expenses	3.0	2.8	4.5	2.1	2.4	100.0	3.0	2.8	4.5	2.1	2.4
Advertising	1.5	1.3	3.1	0.6	0.9	94.5	1.6	1.3	3.1	0.7	0.9
Supplies	1.0	1.3	1.0	0.7	1.1	94.0	1.1	1.3	1.2	0.7	1.2
Delivery	0.4	0.2	0.4	0.7	0.4	52.9	0.8	0.4	0.7	1.2	0.7
Fuel Expense	-	...	...	...	...	2.6	0.9	-	-	...	...
Other Expenses	2.8	2.7	5.8	1.7	0.7	81.6	3.4	2.7	12.7	1.7	0.8
Profit (loss)	0.5	-2.3	1.5	0.7	1.8	100.0	0.5	-2.3	1.5	0.7	1.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6012 - Specialty Food Stores

Businesses primarily engaged in retail dealing usually in one line of food. Included in this industry are those retail bakeries which sell mainly purchased goods and shops which bake their products on the premises and sell them over-the-counter to final consumers. Businesses primarily engaged in selling fried chicken, doughnuts, pizzas, soft ice cream and the like for off-premises consumption are classified in 9213 -- Take-Out Food Services. This group includes the following types of stores: bread and pastry shops, butcher shops, candy and nut stores, confectionery stores, dairy products stores, delicatessens, fish and seafood stores, fruit and vegetables stores, health food stores, ice cream stores, milk stores, specialty food stores (exc. Take-Out Food Services)

TABLE 2. Balance Sheet Profile for 1985
Quebec, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,655	663	664	664	664
Businesses in sample	84				
Low sales value (\$000's)	(1)	(1)	125	209	364
High sales value (\$000's)	(1)	125	209	364	(1)
Average (\$000's)					
Assets					
Cash	7	1	4	4	16
Accounts and Notes Receivable	4	-	8	2	6
Inventory	11	1	5	16	20
Other Current Assets	4	-	4	5	7
Total Current Assets	26	1	21	28	49
Fixed Assets	53	8	48	58	89
Less: Accum. Dep. on Fixed Assets	18	1	13	21	33
Other Assets	9	1	14	6	13
Total Assets	70	9	70	70	119
Liabilities and Equity					
Current Loans	7	-	7	8	11
Other Current Liabilities	18	3	15	21	30
Total Current Liabilities	25	3	22	29	41
Mortgages Payable	2	-	5	-	4
Long Term Debt	14	2	27	13	10
Other Liabilities	13	-	12	15	22
Total Liabilities	53	5	67	56	77
Total Equity	16	4	3	14	42

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,655	663	664	664	664
Businesses in sample	84				
Low sales value (\$000's)	(1)	(1)	125	209	364
High sales value (\$000's)	(1)	125	209	364	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.3	0.4	0.8	6.1	1.7
Leverage Ratios					
Debt/Equity ratio (times)	-	0.2	0.9	5.2	-6.0
Interest Coverage ratio (times)	5.4	5.9	3.8	1.4	10.4
Debt ratio (times)	1.5	4.1	1.0	0.7	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Specialty Food Stores (SIC 6012)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,060	265	265	265	265
Businesses in sample	59				
Low sales value (\$000's)	(1)	(1)	151	336	568
High sales value (\$000's)	(1)	151	336	568	(1)
Average (\$000's)					
Source of Funds					
From Operations	14	5	8	16	25
Sale of Fixed Assets	7	-	15	1	9
Increase in Long Term Debt	2	-	2	1	5
Advances From Owners and Affiliates	1	-	-	1	3
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	1
Sale of Investments	1	-	-	-	3
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	2
Total	26	5	26	19	48
Application of Funds					
Purchase of Fixed Assets	8	-	13	5	11
Payment of Dividends	-	-	-	-	1
Repayment of Long Term Debt	9	2	11	4	18
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	1	-	-	-	5
Repayment of Adv. From Owners and Affil.	2	2	3	2	-
Decrease in Equity	2	-	-	4	2
Tax Adjustments	-	-	-	-	1
Other Applications	-	-	-	-	-
Total	22	4	27	16	37
Increase (Decrease) in Net Working Capital	4	2	-2	3	11

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Food Stores (SIC 601)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	9,380	881,766	63,210	1,673	1,238
less than 20	8,963	297,426	21,589	1,640	1,218
20 - 99	374	176,132	12,908	27	18
100 - 499	26	39,295	2,769	4	-
500 and over	17	368,913	25,944	2	2
1985					
Total	9,659	1,049,550	75,395	973	...
less than 20	9,113	350,476	25,438	936	...
20 - 99	487	254,662	18,705	27	...
100 - 499	38	56,561	4,063	6	...
500 and over	21	387,851	27,189	4	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	2,817	699	706	706	706
Total Sales \$	687,282	27,076	75,658	152,944	431,604
Total Expense \$	660,666	25,971	70,428	144,271	419,996
Net Profit (loss) \$	26,616	1,105	5,230	8,673	11,608
Businesses reporting a profit (No.)	2,256	432	609	630	585
Total Sales \$	574,991	18,801	65,802	135,654	354,734
Total Expense \$	543,229	16,116	59,220	126,224	341,669
Net Profit \$	31,762	2,685	6,582	9,430	13,065
Businesses reporting loss (No.)	561	267	97	76	121
Total Sales \$	112,291	8,275	9,856	17,290	76,870
Total Expense \$	117,437	9,855	11,208	18,047	78,327
Net Loss \$	-5,146	-1,580	-1,352	-757	-1,457
1983					
All Businesses (No.)	3,086	771	771	770	774
Total Sales \$	723,053	25,454	74,501	153,108	469,990
Total Expense \$	694,533	23,673	67,763	145,196	457,901
Net Profit (loss) \$	28,520	1,781	6,738	7,912	12,089
Businesses reporting a profit (No.)	2,412	450	705	620	637
Total Sales \$	592,210	16,503	68,258	123,546	383,903
Total Expense \$	558,379	13,590	60,925	114,373	369,491
Net Profit \$	33,831	2,913	7,333	9,173	14,412
Businesses reporting a loss (No.)	674	321	66	150	137
Total Sales \$	130,843	8,951	6,243	29,562	86,087
Total Expense \$	136,154	10,083	6,838	30,823	88,410
Net Loss \$	-5,311	-1,132	-595	-1,261	-2,323
1984					
All Businesses (No.)	3,244	810	811	801	822
Total Sales \$	855,458	32,868	90,468	191,237	540,885
Total Expense \$	829,435	33,281	84,254	182,180	529,720
Net Profit (loss) \$	26,023	-413	6,214	9,057	11,165
Businesses reporting a profit (No.)	2,491	492	638	654	707
Total Sales \$	711,847	20,785	71,875	158,522	460,665
Total Expense \$	677,160	17,914	64,361	148,020	446,865
Net Profit \$	34,687	2,871	7,514	10,502	13,800
Businesses reporting a loss (No.)	753	318	173	147	115
Total Sales \$	143,611	12,083	18,593	32,715	80,220
Total Expense \$	152,275	15,367	19,893	34,160	82,855
Net Loss \$	-8,664	-3,284	-1,300	-1,445	-2,635
1985					
All Businesses (No.)	3,452	862	864	861	865
Total Sales \$	864,443	31,937	91,390	193,774	547,342
Total Expense \$	834,942	31,324	84,300	184,842	534,476
Net Profit (loss) \$	29,501	613	7,090	8,932	12,866
Businesses reporting a profit (No.)	2,743	496	783	786	678
Total Sales \$	712,003	18,718	83,930	177,491	431,864
Total Expense \$	676,792	16,053	76,038	167,662	417,039
Net Profit \$	35,211	2,665	7,892	9,829	14,825
Businesses reporting a loss (No.)	709	366	81	75	187
Total Sales \$	152,440	13,219	7,460	16,283	115,478
Total Expense \$	158,150	15,271	8,262	17,180	117,437
Net Loss \$	-5,710	-2,052	-802	-897	-1,959

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	566	141	141	142	142
Businesses in sample	59				
Low sales value (\$000's)	(1)	(1)	181	516	847
High sales value (\$000's)	(1)	181	516	847	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	71.1	61.9	70.6	71.8	76.3	99.8	71.2	61.9	71.1	71.8	76.3
Occupancy Expenses	4.9	3.2	6.1	4.7	4.5	100.0	4.9	3.2	6.1	4.7	4.5
Mortgage Interest	-	...	...	...	...	1.8	0.7	-	-	...	...
Depreciation	1.0	0.4	1.3	1.2	0.9	98.1	1.1	0.4	1.3	1.2	1.0
Repairs & Maintenance	0.4	-	0.4	0.6	0.6	78.0	0.6	0.8	0.5	0.6	0.6
Heat, Light & Telephone	0.7	0.3	0.6	0.8	0.7	92.8	0.7	0.5	0.6	0.8	0.7
Business & Property Tax	0.7	1.1	0.8	0.5	0.4	98.0	0.7	1.1	0.9	0.5	0.5
Insurance	0.4	0.8	0.3	0.4	0.3	90.7	0.4	0.8	0.4	0.4	0.3
Rent	1.7	0.7	2.6	1.1	1.5	72.1	2.3	0.7	4.1	2.0	1.8
Personnel Expenses	13.5	20.9	12.8	12.1	11.5	99.9	13.5	20.9	12.8	12.1	11.5
Financial Expenses	1.7	1.7	0.8	2.7	1.9	100.0	1.7	1.7	0.8	2.7	1.9
Bank Interest & Charges	0.7	0.2	0.3	1.2	1.0	99.6	0.7	0.2	0.3	1.2	1.0
Professional Fees	1.0	1.5	0.5	1.5	0.9	96.2	1.0	1.5	0.5	1.5	1.0
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	2.4	1.8	2.5	2.5	2.6	100.0	2.4	1.8	2.5	2.5	2.6
Advertising	1.0	-	0.7	1.5	1.4	80.4	1.2	0.8	0.8	1.5	1.4
Supplies	0.5	0.5	0.6	0.5	0.6	91.1	0.6	0.5	0.7	0.5	0.6
Delivery	0.7	0.3	1.2	0.5	0.6	66.8	1.1	0.6	1.5	1.1	0.7
Fuel Expense	0.1	...	...	...	...	8.0	1.9	...	...	...	-
Other Expenses	0.7	-	0.5	0.8	1.2	74.8	0.9	0.5	0.6	0.8	1.4
Profit (loss)	5.8	10.5	6.7	5.4	2.1	100.0	5.8	10.5	6.7	5.4	2.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6031 - Pharmacies

Businesses primarily engaged in retail dealing in drugs, pharmaceuticals and patent medicines and drug sundries. Prescribed medicines must be sold but are not necessarily the source of greatest revenue. They may be secondarily engaged in selling other lines such as cosmetics, toiletries, tobacco products, confectionery, stationery, giftware and novelty merchandise.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	566	141	141	142	142
Businesses in sample	59				
Low sales value (\$000's)	(1)	(1)	181	516	847
High sales value (\$000's)	(1)	181	516	847	(1)
Average (\$000's)					
Assets					
Cash	18	30	13	9	26
Accounts and Notes Receivable	17	8	4	13	43
Inventory	113	15	68	103	241
Other Current Assets	16	-	23	4	27
Total Current Assets	163	53	109	129	337
Fixed Assets	95	4	65	107	178
Less: Accum. Dep. on Fixed Assets	28	1	22	34	45
Other Assets	27	-	35	8	52
Total Assets	258	56	187	210	522
Liabilities and Equity					
Current Loans	17	-	8	17	40
Other Current Liabilities	79	7	31	70	196
Total Current Liabilities	96	7	38	86	235
Mortgages Payable	12	-	-	14	34
Long Term Debt	8	-	-	4	28
Other Liabilities	30	4	18	29	62
Total Liabilities	146	12	57	133	359
Total Equity	112	44	131	77	163

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	566	141	141	142	142
Businesses in sample	59				
Low sales value (\$000's)	(1)	(1)	181	516	847
High sales value (\$000's)	(1)	181	516	847	(1)
Average					
Liquidity Ratio					
Current ratio (times)	3.8	6.8	4.8	1.7	3.0
Leverage Ratios					
Debt/Equity ratio (times)	5.3	1.1	-0.4	1.2	19.8
Interest Coverage ratio (times)	95.6	51.4	114.5	54.8	137.2
Debt ratio (times)	0.5	0.4	0.4	0.7	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Pharmacies (SIC 6031)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	282	70	70	71	71
Businesses in sample	30				
Low sales value (\$000's)	(1)	(1)	421	568	1,262
High sales value (\$000's)	(1)	421	568	1,262	(1)
Average (\$000's)					
Source of Funds					
From Operations	31	25	28	39	30
Sale of Fixed Assets	3	-	-	9	1
Increase in Long Term Debt	42	-	21	14	131
Advances From Owners and Affiliates	2	1	6	1	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	4	-	6	2	10
Tax Adjustments	-	-	2	-	-
Other Sources	-	-	-	1	-
Total	83	26	63	65	173
Application of Funds					
Purchase of Fixed Assets	38	1	34	15	101
Payment of Dividends	3	-	-	10	-
Repayment of Long Term Debt	28	9	11	21	70
Current Portion of Long Term Debt	1	-	6	-	1
Purchase of Investments	4	-	-	2	15
Repayment of Adv. From Owners and Affil.	2	5	1	-	2
Decrease in Equity	-	-	-	-	-
Tax Adjustments	1	1	-	2	-
Other Applications	-	-	-	-	-
Total	78	17	52	50	189
Increase (Decrease) in Net Working Capital	5	10	10	15	-16

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Pharmacies (SIC 6031)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,163	111,461	10,655	83	79
less than 20	1,042	59,421	5,703	71	75
20 - 99	109	37,012	3,510	10	4
100 - 499	11	X	1,422	1	-
500 and over	X	X	20	1	-
1985					
Total	1,114	139,217	10,555	62	...
less than 20	1,011	69,710	5,307	53	...
20 - 99	91	42,211	3,170	8	...
100 - 499	12	27,296	2,078	1	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	685	165	176	172	172
Total Sales \$	324,854	25,278	53,843	81,288	164,445
Total Expense \$	303,642	23,491	49,616	74,326	156,209
Net Profit (loss) \$	21,212	1,787	4,227	6,962	8,236
Businesses reporting a profit (No.)	612	130	158	166	158
Total Sales \$	295,527	19,981	48,651	78,402	148,493
Total Expense \$	272,943	17,841	44,263	71,406	139,433
Net Profit \$	22,584	2,140	4,388	6,996	9,060
Businesses reporting loss (No.)	73	35	18	6	14
Total Sales \$	29,327	5,297	5,192	2,886	15,952
Total Expense \$	30,699	5,650	5,353	2,920	16,776
Net Loss \$	-1,372	-353	-161	-34	-824
1983					
All Businesses (No.)	747	184	188	187	188
Total Sales \$	327,941	14,477	51,553	87,301	174,610
Total Expense \$	302,269	12,812	46,523	79,890	163,044
Net Profit (loss) \$	25,672	1,665	5,030	7,411	11,566
Businesses reporting a profit (No.)	681	150	179	176	176
Total Sales \$	305,936	11,135	49,277	82,413	163,111
Total Expense \$	279,202	9,116	44,097	74,908	151,081
Net Profit \$	26,734	2,019	5,180	7,505	12,030
Businesses reporting a loss (No.)	66	34	9	11	12
Total Sales \$	22,005	3,342	2,276	4,888	11,499
Total Expense \$	23,067	3,696	2,426	4,982	11,963
Net Loss \$	-1,062	-354	-150	-94	-464
1984					
All Businesses (No.)	861	214	209	216	222
Total Sales \$	390,971	18,905	54,877	99,741	217,448
Total Expense \$	361,304	16,868	48,382	91,507	204,547
Net Profit (loss) \$	29,667	2,037	6,495	8,234	12,901
Businesses reporting a profit (No.)	789	176	192	207	214
Total Sales \$	369,262	16,576	50,512	95,804	206,370
Total Expense \$	338,594	14,428	43,855	87,351	192,960
Net Profit \$	30,668	2,148	6,657	8,453	13,410
Businesses reporting a loss (No.)	72	38	17	9	8
Total Sales \$	21,709	2,329	4,365	3,937	11,078
Total Expense \$	22,710	2,440	4,527	4,156	11,587
Net Loss \$	-1,001	-111	-162	-219	-509
1985					
All Businesses (No.)	628	157	157	156	158
Total Sales \$	366,086	18,646	56,056	97,557	193,827
Total Expense \$	346,098	16,582	50,609	90,199	188,708
Net Profit (loss) \$	19,988	2,064	5,447	7,358	5,119
Businesses reporting a profit (No.)	572	141	152	155	123
Total Sales \$	323,764	17,067	54,664	97,284	154,749
Total Expense \$	302,253	14,586	49,131	89,914	148,622
Net Profit \$	21,511	2,481	5,533	7,370	6,127
Businesses reporting a loss (No.)	56	16	5	1	35
Total Sales \$	42,322	1,579	1,392	273	39,078
Total Expense \$	43,845	1,996	1,478	285	40,086
Net Loss \$	-1,523	-417	-86	-12	-1,008

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,390	347	347	348	348
Businesses in sample	56				
Low sales value (\$000's)	(1)	(1)	25	126	302
High sales value (\$000's)	(1)	25	126	302	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	53.1	31.9	44.3	64.5	63.9	96.5	55.0	45.6	44.3	64.5	63.9
Occupancy Expenses	17.7	28.8	24.3	11.5	9.1	100.0	17.7	28.8	24.3	11.5	9.1
Mortgage Interest	-	...	...	...	...	0.5	0.2	-	-	-	...
Depreciation	1.3	0.7	1.6	1.2	1.2	87.5	1.5	2.5	1.7	1.2	1.3
Repairs & Maintenance	1.2	2.2	1.4	0.9	0.6	84.0	1.4	3.3	1.9	0.9	0.7
Heat, Light & Telephone	3.2	9.7	4.1	1.1	1.0	91.4	3.5	9.7	5.3	1.1	1.0
Business & Property Tax	1.6	1.6	2.9	0.7	0.7	95.9	1.7	2.3	3.0	0.7	0.7
Insurance	1.7	1.7	2.6	0.8	1.2	96.0	1.7	2.6	2.6	0.8	1.2
Rent	8.7	12.9	11.7	6.9	4.4	65.5	13.3	19.8	24.2	9.6	5.2
Personnel Expenses	11.0	9.3	6.3	14.1	15.4	69.8	15.7	26.5	16.2	14.1	15.4
Financial Expenses	5.5	1.3	10.1	4.1	2.0	94.0	5.8	1.3	11.8	4.1	2.1
Bank Interest & Charges	2.1	0.4	2.3	3.5	1.4	90.5	2.4	0.4	2.8	3.6	1.6
Professional Fees	3.4	1.0	7.8	0.7	0.6	83.4	4.0	1.0	9.1	1.0	0.6
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	4.9	10.5	3.5	4.9	4.3	100.0	4.9	10.5	3.5	4.9	4.3
Advertising	3.0	7.3	1.7	3.7	2.5	86.4	3.5	11.3	2.3	3.7	2.5
Supplies	0.9	1.4	1.1	0.6	0.8	81.8	1.1	1.4	1.4	0.8	0.9
Delivery	0.8	0.9	0.7	0.6	0.9	62.5	1.2	1.4	1.1	1.2	1.3
Fuel Expense	0.2	...	...	...	...	12.6	1.2	...	...	-	-
Other Expenses	3.4	10.5	3.8	1.1	1.9	88.9	3.8	15.0	3.9	1.5	2.0
Profit (loss)	4.5	7.6	7.6	-0.3	3.4	97.3	4.6	7.6	7.6	-0.3	3.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6141 - Miscellaneous Clothing Stores

Businesses primarily engaged in retail dealing in a combination of men's, women's and children's clothing and accessories. Included in this industry are businesses primarily engaged in retailing fur goods. Businesses may be described by product line such as: retail children's and infants' clothing, children's clothing stores, retail children's coats, combination clothing stores (men's, women's and children's), retail children's dresses, blouses and shirts, family clothing stores, retail fur goods, retail children's hosiery, retail infant's and toddler's clothing, retail children's pants and slacks, retail children's skirts, retail children's sleepwear, retail children's suits, retail children's sweaters and retail children's underwear.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,390	347	347	348	348
Businesses in sample	56				
Low sales value (\$000's)	(1)	(1)	25	126	302
High sales value (\$000's)	(1)	25	126	302	(1)
Average (\$000's)					
Assets					
Cash	15	-	11	2	41
Accounts and Notes Receivable	7	-	-	3	25
Inventory	70	-	21	63	180
Other Current Assets	5	-	1	3	15
Total Current Assets	98	-	33	71	261
Fixed Assets	37	-	19	21	92
Less: Accum. Dep. on Fixed Assets	14	-	6	6	38
Other Assets	7	-	3	4	19
Total Assets	129	-	50	90	335
Liabilities and Equity					
Current Loans	17	-	-	25	41
Other Current Liabilities	40	-	15	22	110
Total Current Liabilities	57	-	15	47	151
Mortgages Payable	2	-	-	3	4
Long Term Debt	2	-	-	5	4
Other Liabilities	29	-	30	22	48
Total Liabilities	90	-	45	78	207
Total Equity	38	-	5	13	128

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,390	347	347	348	348
Businesses in sample	56				
Low sales value (\$000's)	(1)	(1)	25	126	302
High sales value (\$000's)	(1)	25	126	302	(1)
Average					
Liquidity Ratio					
Current ratio (times)	5.9	-	9.0	4.9	3.1
Leverage Ratios					
Debt/Equity ratio (times)	-4.7	-	-21.9	6.3	5.6
Interest Coverage ratio (times)	14.8	16.4	27.5	1.0	11.8
Debt ratio (times)	0.9	-	1.0	0.9	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Miscellaneous Clothing Stores (SIC 6141)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	538	134	134	135	135
Businesses in sample	33				
Low sales value (\$000's)	(1)	(1)	28	373	520
High sales value (\$000's)	(1)	28	373	520	(1)
Average (\$000's)					
Source of Funds					
From Operations	29	1	-2	37	70
Sale of Fixed Assets	1	-	2	-	1
Increase in Long Term Debt	7	-	3	4	18
Advances From Owners and Affiliates	7	-	8	2	12
From Government	-	-	-	-	-
Increase in Share Capital	2	-	-	2	4
Sale of Investments	1	-	2	-	1
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	46	1	13	45	107
Application of Funds					
Purchase of Fixed Assets	10	-	4	9	22
Payment of Dividends	2	-	-	1	7
Repayment of Long Term Debt	12	-	6	5	31
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	3	-	4	6	1
Repayment of Adv. From Owners and Affil.	3	-	4	4	3
Decrease in Equity	5	-	-	9	9
Tax Adjustments	1	-	2	1	2
Other Applications	-	-	-	-	-
Total	37	-	19	36	76
Increase (Decrease) in Net Working Capital	9	1	-6	8	31

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Miscellaneous Clothing Stores (SIC 6141)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,690	118,847	13,690	240	156
less than 20	1,598	41,605	4,667	233	152
20 - 99	69	20,976	2,374	3	3
100 - 499	16	19,286	2,279	2	-
500 and over	7	36,980	4,370	2	1
1985					
Total	1,527	164,844	16,352	133	...
less than 20	1,417	48,708	4,841	124	-
20 - 99	89	32,207	3,176	8	-
100 - 499	13	19,583	1,945	1	-
500 and over	8	64,346	6,390	-	-

1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

2) Refers to businesses reporting no payroll deductions in the previous year.

3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower- middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,196	295	303	299	299
Total Sales \$	235,831	9,975	24,474	50,683	150,699
Total Expense \$	227,453	9,521	23,201	49,064	145,667
Net Profit (loss) \$	8,378	454	1,273	1,619	5,032
Businesses reporting a profit (No.)	867	184	227	228	228
Total Sales \$	177,883	6,655	18,234	38,387	114,607
Total Expense \$	165,006	5,263	16,266	35,743	107,734
Net Profit \$	12,877	1,392	1,968	2,644	6,873
Businesses reporting loss (No.)	329	111	76	71	71
Total Sales \$	57,948	3,320	6,240	12,296	36,092
Total Expense \$	62,447	4,258	6,935	13,321	37,933
Net Loss \$	-4,499	-938	-695	-1,025	-1,841
1983					
All Businesses (No.)	1,052	261	250	277	264
Total Sales \$	237,610	9,538	24,221	52,925	150,926
Total Expense \$	228,202	9,076	23,762	50,763	144,601
Net Profit (loss) \$	9,408	462	459	2,162	6,325
Businesses reporting a profit (No.)	772	196	157	215	204
Total Sales \$	180,443	7,028	15,165	41,164	117,086
Total Expense \$	166,759	5,897	13,568	38,092	109,202
Net Profit \$	13,684	1,131	1,597	3,072	7,884
Businesses reporting a loss (No.)	280	65	93	62	60
Total Sales \$	57,167	2,510	9,056	11,761	33,840
Total Expense \$	61,443	3,179	10,194	12,671	35,399
Net Loss \$	-4,276	-669	-1,138	-910	-1,559
1984					
All Businesses (No.)	1,045	231	287	258	269
Total Sales \$	225,889	8,006	22,619	43,011	152,253
Total Expense \$	206,157	7,309	21,817	29,887	147,144
Net Profit (loss) \$	19,732	697	802	13,124	5,109
Businesses reporting a profit (No.)	839	199	158	249	233
Total Sales \$	194,723	7,000	12,317	41,824	133,582
Total Expense \$	172,089	6,103	10,598	28,636	126,752
Net Profit \$	22,634	897	1,719	13,188	6,830
Businesses reporting a loss (No.)	206	32	129	9	36
Total Sales \$	31,166	1,006	10,302	1,187	18,671
Total Expense \$	34,068	1,206	11,219	1,251	20,392
Net Loss \$	-2,902	-200	-917	-64	-1,721
1985					
All Businesses (No.)	1,391	315	379	347	350
Total Sales \$	356,890	7,854	26,690	71,854	250,492
Total Expense \$	341,480	6,685	24,330	69,735	240,730
Net Profit (loss) \$	15,410	1,169	2,360	2,119	9,762
Businesses reporting a profit (No.)	1,009	199	296	244	270
Total Sales \$	289,672	5,641	20,302	51,753	211,976
Total Expense \$	269,000	4,290	17,264	48,648	198,798
Net Profit \$	20,672	1,351	3,038	3,105	13,178
Businesses reporting a loss (No.)	382	116	83	103	80
Total Sales \$	67,218	2,213	6,388	20,101	38,516
Total Expense \$	72,480	2,395	7,066	21,087	41,932
Net Loss \$	-5,262	-182	-678	-986	-3,416

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	876	219	219	219	219
Businesses in sample	37				
Low sales value (\$000's)	(1)	(1)	21	52	93
High sales value (\$000's)	(1)	21	52	93	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	61.9	54.4	53.6	76.8	60.2	98.0	63.2	63.5	53.6	76.8	60.2
Occupancy Expenses	14.5	18.4	22.6	7.4	9.8	100.0	14.5	18.4	22.6	7.4	9.8
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	1.6	1.2	2.5	1.3	1.1	86.9	1.9	2.1	2.7	1.4	1.2
Repairs & Maintenance	0.9	1.0	1.0	0.8	0.6	84.4	1.0	1.0	1.1	1.3	0.7
Heat, Light & Telephone	3.5	5.5	5.6	1.8	1.6	100.0	3.5	5.5	5.6	1.8	1.6
Business & Property Tax	1.3	2.7	1.2	0.6	1.3	96.0	1.3	3.8	1.2	0.6	1.3
Insurance	1.5	2.3	2.0	1.1	0.8	93.5	1.6	2.7	2.3	1.1	0.8
Rent	5.8	5.7	10.3	1.8	4.5	67.2	8.6	13.3	10.3	7.0	5.4
Personnel Expenses	15.6	0.8	24.0	17.8	10.7	82.3	19.0	2.8	25.1	19.2	12.8
Financial Expenses	2.7	4.9	2.5	3.1	1.5	95.5	2.9	4.9	2.9	3.1	1.5
Bank Interest & Charges	2.0	2.3	2.0	2.6	0.9	87.3	2.2	4.1	2.4	2.6	1.0
Professional Fees	0.8	2.6	0.4	0.5	0.5	78.7	1.0	2.6	0.5	0.8	0.7
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	5.9	7.5	6.9	6.7	2.9	100.0	5.9	7.5	6.9	6.7	2.9
Advertising	3.3	2.2	6.3	2.7	0.7	87.4	3.8	2.2	6.6	4.1	0.8
Supplies	2.1	5.1	0.4	3.7	0.8	94.1	2.2	5.1	0.5	3.7	0.8
Delivery	0.4	0.2	0.1	0.2	1.0	26.2	1.5	0.6	2.9	2.0	1.5
Fuel Expense	0.1	...	...	...	...	7.7	1.8	-	-	...	...
Other Expenses	2.7	12.8	0.3	0.3	2.8	56.4	4.7	12.8	1.4	0.5	3.7
Profit (loss)	-3.3	1.2	-10.0	-12.1	12.1	100.0	-3.3	1.2	-10.0	-12.1	12.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6151 - Fabric and Yarn Stores

Businesses primarily engaged in retail dealing in yard goods yarns and related merchandise such as: dry goods and notions stores, fabric stores, retail knitting yarn and accessories, mill-end stores (textile fabric), retail piece goods (textile fabric), retail sewing thread, retail textile fabrics, retail yarn goods (textile fabric), and retail yarn.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	876	219	219	219	219
Businesses in sample	37				93
Low sales value (\$000's)	(1)	(1)	21	52	(1)
High sales value (\$000's)	(1)	21	52	93	(1)
Average (\$000's)					
Assets					
Cash	6	-	4	1	19
Accounts and Notes Receivable	7	-	-	2	24
Inventory	33	4	35	21	60
Other Current Assets	2	-	-	-	7
Total Current Assets	48	4	39	24	111
Fixed Assets	12	-	4	19	22
Less: Accum. Dep. on Fixed Assets	4	-	3	4	8
Other Assets	2	-	-	-	6
Total Assets	58	4	41	39	130
Liabilities and Equity					
Current Loans	4	1	-	3	14
Other Current Liabilities	12	2	6	12	25
Total Current Liabilities	16	3	6	14	39
Mortgages Payable	-	-	-	-	2
Long Term Debt	12	-	-	45	-
Other Liabilities	23	1	46	-	31
Total Liabilities	52	4	52	60	72
Total Equity	5	-	-11	-21	58

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	876	219	219	219	219
Businesses in sample	37				93
Low sales value (\$000's)	(1)	(1)	21	52	(1)
High sales value (\$000's)	(1)	21	52	93	(1)
Average					
Liquidity Ratio					
Current ratio (times)	6.9	1.3	13.4	1.9	5.0
Leverage Ratios					
Debt/Equity ratio (times)	0.5	25.9	-0.7	-0.8	-1.0
Interest Coverage ratio (times)	6.9	...	...	...	29.0
Debt ratio (times)	1.7	1.0	1.2	3.1	0.0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Fabric and Yarn Stores (SIC 6151)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	173	--	--	--	--
Businesses in sample	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	11	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	4	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	15	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	-	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	3	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	-	--	--	--	--
Decrease in Equity	3	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	7	--	--	--	--
Increase (Decrease) in Net Working Capital	8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Fabric and Yarn Stores (SIC 6151)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	266	10,457	1,231	56	80
less than 20	256	5,606	660	55	80
20 - 99	8	X	214	1	-
100 - 499	X	X	357	-	-
500 and over	-	-	-	-	-
1985					
Total	398	16,969	1,683	56	...
less than 20	382	7,831	776	55	
20 - 99	13	3,075	305	1	
100 - 499	3	6,063	602	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	782	191	200	195	196
Total Sales \$	93,159	4,638	10,161	18,462	59,898
Total Expense \$	88,297	4,308	9,194	17,003	57,792
Net Profit (loss) \$	4,862	330	967	1,459	2,106
Businesses reporting a profit (No.)	652	169	160	165	158
Total Sales \$	74,970	4,047	8,191	15,773	46,959
Total Expense \$	68,186	3,540	6,797	14,002	43,847
Net Profit \$	6,784	507	1,394	1,771	3,112
Businesses reporting loss (No.)	130	22	40	30	38
Total Sales \$	18,189	591	1,970	2,689	12,939
Total Expense \$	20,111	768	2,397	3,001	13,945
Net Loss \$	-1,922	-177	-427	-312	-1,006
1983					
All Businesses (No.)	786	189	195	203	199
Total Sales \$	83,940	2,904	6,892	16,400	57,744
Total Expense \$	78,197	2,331	6,426	14,850	54,590
Net Profit (loss) \$	5,743	573	466	1,550	3,154
Businesses reporting a profit (No.)	655	176	154	170	155
Total Sales \$	68,266	2,764	5,667	13,528	46,307
Total Expense \$	61,222	2,153	4,963	11,743	42,363
Net Profit \$	7,044	611	704	1,785	3,944
Businesses reporting a loss (No.)	131	13	41	33	44
Total Sales \$	15,674	140	1,225	2,872	11,437
Total Expense \$	16,975	178	1,463	3,107	12,227
Net Loss \$	-1,301	-38	-238	-235	-790
1984					
All Businesses (No.)	716	176	166	191	183
Total Sales \$	60,062	3,312	7,545	13,818	35,387
Total Expense \$	56,510	3,069	7,145	12,749	33,547
Net Profit (loss) \$	3,552	243	400	1,069	1,840
Businesses reporting a profit (No.)	511	118	102	150	141
Total Sales \$	46,818	2,471	4,697	11,257	28,390
Total Expense \$	41,650	2,067	4,087	9,630	25,866
Net Profit \$	5,168	404	610	1,627	2,527
Businesses reporting a loss (No.)	205	58	64	41	42
Total Sales \$	13,244	841	2,848	2,561	6,994
Total Expense \$	14,860	1,002	3,058	3,119	7,684
Net Loss \$	-1,616	-161	-210	-558	-689
1985					
All Businesses (No.)	891	218	197	250	22
Total Sales \$	108,640	4,673	8,146	18,472	77,344
Total Expense \$	101,936	4,641	7,200	18,375	71,724
Net Profit (loss) \$	6,704	32	946	97	5,620
Businesses reporting a profit (No.)	605	112	154	157	18
Total Sales \$	84,416	2,346	6,490	11,683	63,899
Total Expense \$	75,413	2,018	5,365	10,091	57,900
Net Profit \$	9,003	328	1,125	1,592	5,999
Businesses reporting a loss (No.)	286	106	43	93	4
Total Sales \$	24,224	2,327	1,656	6,789	13,445
Total Expense \$	26,523	2,623	1,835	8,284	13,714
Net Loss \$	-2,299	-296	-179	-1,495	-369

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,114	528	528	529	529
Businesses in sample	73				
Low sales value (\$000's)	(1)	(1)	36	74	254
High sales value (\$000's)	(1)	36	74	254	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	44.0	30.9	22.1	53.4	63.8	90.9	48.4	30.9	30.8	58.7	63.8
Occupancy Expenses	11.5	15.7	14.7	7.9	9.4	98.8	11.7	16.6	14.7	7.9	9.4
Mortgage Interest	0.1	...	...	...	...	1.3	8.1	-	-	-	-
Depreciation	3.3	3.7	5.6	1.7	2.9	83.4	4.0	3.9	5.6	2.9	3.3
Repairs & Maintenance	0.4	0.2	0.8	0.3	0.5	67.2	0.6	0.2	1.4	0.6	0.6
Heat, Light & Telephone	2.9	6.8	2.4	1.9	1.3	89.4	3.3	7.2	2.4	2.7	1.4
Business & Property Tax	0.8	1.3	0.4	0.6	0.8	91.0	0.8	1.4	0.5	0.6	0.8
Insurance	1.0	1.2	1.7	0.7	0.6	97.7	1.0	1.3	1.7	0.7	0.6
Rent	3.0	2.5	3.9	2.8	2.9	77.2	3.9	9.9	4.1	3.1	3.2
Personnel Expenses	21.3	7.4	29.8	27.2	18.7	98.1	21.7	7.8	29.8	27.4	19.0
Financial Expenses	6.8	18.6	5.3	3.3	2.1	98.1	7.0	18.6	5.3	3.3	2.3
Bank Interest & Charges	4.9	15.8	3.8	0.8	1.3	95.4	5.1	15.8	3.8	0.9	1.4
Professional Fees	1.8	2.7	1.4	2.5	0.5	89.0	2.1	3.9	1.4	2.5	0.6
Franchise Fees	0.1	...	...	...	...	2.8	3.1	-	-	...	...
Sales and Admin. Expenses	8.1	9.9	11.1	7.3	4.7	100.0	8.1	9.9	11.1	7.3	4.7
Advertising	1.9	0.5	3.5	1.7	1.8	96.2	2.0	0.6	3.5	1.7	2.0
Supplies	1.1	0.3	0.8	1.6	1.5	97.5	1.1	0.3	0.8	1.6	1.5
Delivery	4.6	9.1	5.0	3.8	1.3	87.4	5.3	9.1	6.9	4.2	1.5
Fuel Expense	0.5	...	...	...	...	12.5	3.8	-	...	...	...
Other Expenses	2.3	2.4	0.6	3.5	2.3	77.8	2.9	2.4	1.6	4.3	2.5
Profit (loss)	6.0	15.2	16.4	-2.7	-1.0	100.0	6.0	15.2	16.4	-2.7	-1.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 622 - Appliance, Television, Radio and Stereo Stores

Businesses primarily engaged in retail dealing in major household appliances, small electrical appliances, television, radio and sound equipment. Repair shops for such appliances are included in this industry group.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,114	528	528	529	529
Businesses in sample	73				
Low sales value (\$000's)	(1)	(1)	36	74	254
High sales value (\$000's)	(1)	36	74	254	(1)
Average (\$000's)					
Assets					
Cash	11	7	2	11	22
Accounts and Notes Receivable	13	-	1	6	42
Inventory	29	7	12	10	89
Other Current Assets	3	-	2	2	9
Total Current Assets	57	14	17	29	162
Fixed Assets	34	42	8	15	75
Less: Accum. Dep. on Fixed Assets	12	5	3	5	32
Other Assets	7	3	3	3	19
Total Assets	86	54	23	42	224
Liabilities and Equity					
Current Loans	11	15	3	4	22
Other Current Liabilities	31	-	5	19	97
Total Current Liabilities	42	16	7	23	119
Mortgages Payable	1	-	-	-	3
Long Term Debt	4	-	12	-	5
Other Liabilities	16	23	1	5	38
Total Liabilities	63	39	20	29	165
Total Equity	23	15	3	13	60

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,114	528	528	529	529
Businesses in sample	73				
Low sales value (\$000's)	(1)	(1)	36	74	254
High sales value (\$000's)	(1)	36	74	254	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.9	1.2	2.2	1.8	2.1
Leverage Ratios					
Debt/Equity ratio (times)	-1.4	2.5	-1.3	-6.6	2.1
Interest Coverage ratio (times)	...	4.7	11.1	...	11.7
Debt ratio (times)	0.8	0.7	1.0	0.9	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	761	190	190	190	191
Businesses in sample	46				
Low sales value (\$000's)	(1)	(1)	101	237	575
High sales value (\$000's)	(1)	101	237	575	(1)
Average (\$000's)					
Source of Funds					
From Operations	21	3	7	31	40
Sale of Fixed Assets	14	1	-	46	2
Increase in Long Term Debt	6	2	8	4	9
Advances From Owners and Affiliates	1	-	1	2	1
From Government	-	-	-	-	-
Increase in Share Capital	1	-	5	-	-
Sale of Investments	-	-	1	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	44	6	22	83	54
Application of Funds					
Purchase of Fixed Assets	22	3	13	49	18
Payment of Dividends	1	-	-	3	2
Repayment of Long Term Debt	9	4	2	19	10
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	3	-	4	5	-
Repayment of Adv. From Owners and Affil.	2	-	1	1	7
Decrease in Equity	-	-	1	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	1	-	1	1	3
Total	39	7	23	78	41
Increase (Decrease) in Net Working Capital	4	-1	-1	5	13

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million..

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Appliance, Television, Radio and Stereo Stores (SIC 622)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	2,010	102,398	8,929	301	271
less than 20	1,929	63,337	5,399	294	268
20 - 99	73	24,565	2,211	6	3
100 - 499	4	4,005	364	1	-
500 and over	4	10,491	955	-	-
1985					
Total	2,038	146,889	10,023	202	...
less than 20	1,945	90,582	6,110	196	
20 - 99	87	40,097	2,779	5	
100 - 499	X	X	221	1	
500 and over	4	X	913	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,818	447	456	459	455
Total Sales \$	225,544	7,945	17,199	38,049	162,351
Total Expense \$	210,177	5,288	14,251	33,899	156,739
Net Profit (loss) \$	15,367	2,657	2,948	4,150	5,612
Businesses reporting a profit (No.)	1,552	419	383	405	345
Total Sales \$	178,573	7,500	14,465	33,668	122,940
Total Expense \$	159,825	4,759	10,873	28,880	115,313
Net Profit \$	18,748	2,741	3,592	4,788	7,627
Businesses reporting loss (No.)	266	28	73	54	111
Total Sales \$	46,971	445	2,734	4,381	39,411
Total Expense \$	50,352	529	3,378	5,019	41,426
Net Loss \$	-3,381	-84	-644	-638	-2,015
1983					
All Businesses (No.)	1,798	428	463	455	452
Total Sales \$	269,097	6,874	20,501	46,079	195,643
Total Expense \$	250,561	4,337	16,494	41,833	187,897
Net Profit (loss) \$	18,536	2,537	4,007	4,246	7,746
Businesses reporting a profit (No.)	1,569	419	403	381	366
Total Sales \$	226,883	6,707	17,706	38,811	163,659
Total Expense \$	205,252	4,080	13,245	33,677	154,250
Net Profit \$	21,631	2,627	4,461	5,134	9,409
Businesses reporting a loss (No.)	229	9	60	74	86
Total Sales \$	42,214	167	2,795	7,268	31,984
Total Expense \$	45,309	257	3,249	8,156	33,647
Net Loss \$	-3,095	-90	-454	-888	-1,663
1984					
All Businesses (No.)	2,138	528	509	566	535
Total Sales \$	407,470	9,641	21,412	57,602	318,815
Total Expense \$	381,271	8,689	16,186	50,269	306,127
Net Profit (loss) \$	26,199	952	5,226	7,333	12,688
Businesses reporting a profit (No.)	1,851	403	479	530	435
Total Sales \$	341,924	7,403	20,074	53,663	260,784
Total Expense \$	311,760	5,145	14,611	46,227	245,771
Net Profit \$	30,164	2,258	5,463	7,436	15,007
Businesses reporting a loss (No.)	287	125	30	36	90
Total Sales \$	65,546	2,238	1,338	3,939	58,031
Total Expense \$	69,511	3,544	1,575	4,042	60,351
Net Loss \$	-3,965	-1,306	-237	-103	-2,311
1985					
All Businesses (No.)	2,115	519	535	530	53
Total Sales \$	446,683	11,366	30,763	76,961	327,59
Total Expense \$	427,376	8,471	26,068	74,105	318,73
Net Profit (loss) \$	19,307	2,895	4,695	2,856	8,86
Businesses reporting a profit (No.)	1,804	502	446	442	41
Total Sales \$	370,471	10,923	25,004	60,638	273,90
Total Expense \$	344,268	7,902	19,737	56,160	260,46
Net Profit \$	26,203	3,021	5,267	4,478	13,43
Businesses reporting a loss (No.)	311	17	89	88	11
Total Sales \$	76,212	443	5,759	16,323	53,68
Total Expense \$	83,108	569	6,331	17,945	58,26
Net Loss \$	-6,896	-126	-572	-1,622	-4,57

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,394	1,098	1,098	1,099	1,099
Businesses in sample	277				
Low sales value (\$000's)	(1)	(1)	155	398	782
High sales value (\$000's)	(1)	155	398	782	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	71.8	67.5	57.3	76.8	85.0	99.2	72.3	68.8	57.3	77.7	85.0
Occupancy Expenses	7.9	12.5	10.2	5.7	3.2	100.0	7.9	12.5	10.2	5.7	3.2
Mortgage Interest	0.1	-	0.1	0.1	-	4.3	1.9	-	2.3	2.3	0.7
Depreciation	1.2	1.2	2.2	1.0	0.6	82.1	1.5	2.5	2.5	1.1	0.6
Repairs & Maintenance	1.0	1.4	1.9	0.6	0.4	90.1	1.2	1.7	1.9	0.7	0.4
Heat, Light & Telephone	2.2	4.2	2.7	1.1	0.6	98.1	2.2	4.2	2.8	1.1	0.7
Business & Property Tax	0.7	1.4	0.5	0.6	0.3	84.4	0.8	2.8	0.6	0.6	0.3
Insurance	0.7	1.0	0.9	0.7	0.3	98.5	0.7	1.0	1.0	0.7	0.3
Rent	1.9	3.3	1.9	1.6	0.9	63.7	3.0	4.7	3.8	2.4	1.4
Personnel Expenses	15.8	20.3	22.7	13.1	7.4	97.4	16.2	20.9	23.6	13.5	7.5
Financial Expenses	1.2	1.0	2.1	1.2	0.7	88.1	1.4	1.7	2.1	1.2	0.7
Bank Interest & Charges	0.7	0.6	1.0	0.8	0.4	83.2	0.8	1.0	1.0	0.9	0.5
Professional Fees	0.6	0.4	1.2	0.4	0.3	84.5	0.7	0.9	1.2	0.4	0.3
Franchise Fees	-	...	...	...	...	0.3	0.4	-	-	-	...
Sales and Admin. Expenses	2.2	1.1	5.0	1.4	1.5	99.0	2.3	1.1	5.0	1.5	1.5
Advertising	0.8	0.5	1.9	0.4	0.3	83.4	0.9	1.0	2.0	0.5	0.3
Supplies	0.5	0.3	0.8	0.5	0.2	96.4	0.5	0.3	0.9	0.5	0.3
Delivery	0.8	0.2	2.1	0.5	0.3	47.6	1.6	1.2	3.4	1.0	0.6
Fuel Expense	0.2	0.1	0.2	0.1	0.6	6.7	3.6	3.1	1.5	1.0	12.8
Other Expenses	1.2	1.5	1.8	0.7	0.9	94.1	1.3	1.6	1.9	0.7	1.0
Profit (loss)	-0.2	-3.8	0.8	1.1	1.3	99.9	-0.2	-3.8	0.8	1.1	1.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6331 - Gasoline Service Stations

Businesses primarily engaged in retail dealing in gasoline, lubricating oils and greases. Included in this industry are businesses primarily engaged in lubricating motor vehicles. This group industry includes businesses described as: retail diesel fuel, filling stations, gas bars, gasoline service stations, retail gasoline, motor vehicles lubrication services, and self-serve gasoline stations.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,394	1,098	1,098	1,099	1,099
Businesses in sample	277				782
Low sales value (\$000's)	(1)	(1)	155	398	(1)
High sales value (\$000's)	(1)	155	398	782	(1)
Average (\$000's)					
Assets					
Cash	10	2	9	11	17
Accounts and Notes Receivable	9	1	4	11	23
Inventory	23	2	14	26	49
Other Current Assets	6	9	3	4	8
Total Current Assets	49	14	31	52	97
Fixed Assets	68	9	39	63	160
Less: Accum. Dep. on Fixed Assets	24	3	10	23	60
Other Assets	6	-	10	5	8
Total Assets	98	21	70	96	205
Liabilities and Equity					
Current Loans	6	1	3	10	11
Other Current Liabilities	30	8	20	28	65
Total Current Liabilities	36	9	23	38	76
Mortgages Payable	9	1	8	9	17
Long Term Debt	5	1	4	7	6
Other Liabilities	20	1	23	19	36
Total Liabilities	69	11	57	74	135
Total Equity	29	10	13	23	70

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,394	1,098	1,098	1,099	1,099
Businesses in sample	277				782
Low sales value (\$000's)	(1)	(1)	155	398	(1)
High sales value (\$000's)	(1)	155	398	782	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.3	2.6	1.4	2.0	3.0
Leverage Ratios					
Debt/Equity ratio (times)	7.0	5.5	1.2	8.6	11.0
Interest Coverage ratio (times)	19.6	16.4	19.5	19.7	21.0
Debt ratio (times)	0.8	0.5	1.1	0.8	0.0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Gasoline Service Stations (SIC 6331)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,346	336	336	337	337
Businesses in sample	112				
Low sales value (\$000's)	(1)	(1)	461	790	1,181
High sales value (\$000's)	(1)	461	790	1,181	(1)
Average (\$000's)					
Source of Funds					
From Operations	23	8	15	18	49
Sale of Fixed Assets	3	-	1	1	11
Increase in Long Term Debt	19	23	14	4	34
Advances From Owners and Affiliates	5	17	2	1	1
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	1	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	50	48	32	25	95
Application of Funds					
Purchase of Fixed Assets	19	11	11	9	45
Payment of Dividends	2	1	4	-	4
Repayment of Long Term Debt	13	5	10	7	31
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	6	19	1	-	4
Repayment of Adv. From Owners and Affil.	1	-	2	1	1
Decrease in Equity	1	-	-	-	4
Tax Adjustments	1	-	-	-	3
Other Applications	-	-	-	-	1
Total	44	37	28	18	93
Increase (Decrease) in Net Working Capital	6	11	4	8	2

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Gasoline Service Stations (SIC 6331)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	3,369	134,727	13,701	512	370
less than 20	3,333	115,948	11,809	507	367
20 - 99	31	8,403	824	5	3
100 - 499	X	X	11	-	-
500 and over	4	X	1,057	-	-
1985					
Total	3,124	150,501	13,707	259	-
less than 20	3,086	133,531	12,184	255	-
20 - 99	33	12,250	1,090	4	-
100 - 499	X	X	27	-	-
500 and over	3	X	406	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	3,509	876	876	879	878
Total Sales \$	1,663,977	85,129	254,031	452,766	872,051
Total Expense \$	1,621,764	79,559	244,265	441,421	856,519
Net Profit (loss) \$	42,213	5,570	9,766	11,345	15,532
Businesses reporting a profit (No.)	2,904	691	756	737	720
Total Sales \$	1,379,871	68,677	219,241	379,477	712,476
Total Expense \$	1,331,659	61,731	208,078	366,524	695,326
Net Profit \$	48,212	6,946	11,163	12,953	17,150
Businesses reporting loss (No.)	605	185	120	142	158
Total Sales \$	284,106	16,452	34,790	73,289	159,575
Total Expense \$	290,105	17,828	36,187	74,897	161,193
Net Loss \$	-5,999	-1,376	-1,397	-1,608	-1,618
1983					
All Businesses (No.)	3,815	951	953	956	955
Total Sales \$	1,747,305	73,125	235,044	470,394	968,742
Total Expense \$	1,703,620	67,156	226,098	458,607	951,759
Net Profit (loss) \$	43,685	5,969	8,946	11,787	16,983
Businesses reporting a profit (No.)	3,097	722	787	810	778
Total Sales \$	1,435,035	55,977	194,256	398,273	786,529
Total Expense \$	1,384,511	48,105	183,606	385,297	767,503
Net Profit \$	50,524	7,872	10,650	12,976	19,026
Businesses reporting a loss (No.)	718	229	166	146	177
Total Sales \$	312,270	17,148	40,788	72,121	182,213
Total Expense \$	319,109	19,051	42,492	73,310	184,256
Net Loss \$	-6,839	-1,903	-1,704	-1,189	-2,043
1984					
All Businesses (No.)	5,419	1,355	1,355	1,354	1,355
Total Sales \$	2,145,578	28,320	169,077	581,182	1,366,999
Total Expense \$	2,081,941	20,309	152,948	562,089	1,346,599
Net Profit (loss) \$	63,637	8,011	16,129	19,093	20,404
Businesses reporting a profit (No.)	4,550	1,128	1,165	1,143	1,114
Total Sales \$	1,798,692	24,093	139,676	500,748	1,134,171
Total Expense \$	1,728,858	15,386	122,301	480,341	1,110,830
Net Profit \$	69,834	8,707	17,375	20,407	23,341
Businesses reporting a loss (No.)	869	227	190	211	241
Total Sales \$	346,886	4,227	29,401	80,434	232,822
Total Expense \$	353,083	4,923	30,647	81,748	235,761
Net Loss \$	-6,197	-696	-1,246	-1,314	-2,941
1985					
All Businesses (No.)	5,369	1,332	1,351	1,343	1,344
Total Sales \$	2,317,725	26,856	194,441	617,831	1,478,597
Total Expense \$	2,258,753	17,778	181,113	603,371	1,456,449
Net Profit (loss) \$	58,972	9,078	13,328	14,460	22,148
Businesses reporting a profit (No.)	4,626	1,145	1,201	1,121	1,115
Total Sales \$	1,976,360	22,905	172,436	519,700	1,261,311
Total Expense \$	1,909,288	12,585	157,667	502,457	1,236,571
Net Profit \$	67,072	10,320	14,769	17,243	24,740
Businesses reporting a loss (No.)	743	187	150	222	229
Total Sales \$	341,365	3,951	22,005	98,131	217,221
Total Expense \$	349,465	5,193	23,446	100,914	219,911
Net Loss \$	-8,100	-1,242	-1,441	-2,783	-2,690

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,007	251	252	252	252
Businesses in sample	58				
Low sales value (\$000's)	(1)	(1)	112	289	610
High sales value (\$000's)	(1)	112	289	610	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	69.1	76.4	65.8	66.6	68.2	100.0	69.1	76.4	65.8	66.6	68.2
Occupancy Expenses	6.9	5.4	9.5	7.3	5.5	100.0	6.9	5.4	9.5	7.3	5.5
Mortgage Interest	0.1	...	...	...	...	6.0	2.3	-	-	...	...
Depreciation	0.9	0.4	0.7	1.0	1.4	82.6	1.1	0.9	0.7	1.2	1.4
Repairs & Maintenance	1.1	0.1	2.7	1.1	0.6	81.0	1.4	0.3	3.1	1.1	0.7
Heat, Light & Telephone	1.5	1.5	1.3	1.8	1.4	96.9	1.5	1.5	1.5	1.8	1.4
Business & Property Tax	0.6	0.6	0.4	0.7	0.6	89.8	0.7	1.0	0.4	0.8	0.6
Insurance	0.6	-	1.1	0.7	0.6	86.3	0.7	-	1.1	0.7	0.6
Rent	2.1	2.8	3.2	1.5	0.9	66.2	3.1	6.7	3.2	2.2	1.6
Personnel Expenses	12.4	3.8	16.0	13.9	15.1	86.3	14.3	9.2	16.0	13.9	15.1
Financial Expenses	1.4	0.4	1.9	1.5	1.6	100.0	1.4	0.4	1.9	1.5	1.6
Bank Interest & Charges	0.8	-	1.0	1.0	1.0	98.6	0.8	-	1.0	1.0	1.0
Professional Fees	0.6	0.4	0.9	0.5	0.6	83.9	0.7	0.9	0.9	0.6	0.6
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	2.8	0.3	3.2	4.0	3.4	86.3	3.2	0.6	3.2	4.0	3.4
Advertising	0.8	0.1	0.8	1.1	1.2	85.6	1.0	0.3	0.8	1.1	1.2
Supplies	0.8	0.1	1.2	1.2	0.6	83.4	1.0	0.3	1.2	1.3	0.6
Delivery	1.0	-	0.5	1.7	1.5	55.5	1.7	-	1.3	1.8	1.8
Fuel Expense	0.2	...	...	...	...	15.2	1.3	-	...	...	...
Other Expenses	1.1	-	0.8	1.8	1.5	60.4	1.8	-	2.1	1.8	1.6
Profit (loss)	6.4	13.7	2.8	4.9	4.7	100.0	6.4	13.7	2.8	4.9	4.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6342 - Tire, Battery, Parts and Accessories Stores

Businesses primarily engaged in retail dealing in new or used tires, tubes batteries and other automobile parts and accessories separately or in combination. These businesses may be secondarily engaged in tire installation and repair as well as in automobile repair. This industry includes the following types of retail operations: retail automotive batteries, retail automotive parts and accessories, retail automotive cassettes and 8-track tape recorders, retail motor vehicle radios (inc. C.B. or GRS), retail motor vehicle stereos, retail motor vehicle tape decks and retail tires and tubes.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,007	251	252	252	252
Businesses in sample	58				
Low sales value (\$000's)	(1)	(1)	112	289	610
High sales value (\$000's)	(1)	112	289	610	(1)
Average (\$000's)					
Assets					
Cash	17	8	11	15	35
Accounts and Notes Receivable	36	2	10	25	103
Inventory	76	10	46	60	184
Other Current Assets	5	-	1	10	10
Total Current Assets	134	20	67	109	333
Fixed Assets	60	1	10	55	169
Less: Accum. Dep. on Fixed Assets	20	-	3	14	61
Other Assets	11	-	4	4	34
Total Assets	185	20	77	155	476
Liabilities and Equity					
-Current Loans	15	-	4	9	46
Other Current Liabilities	46	4	23	53	98
Total Current Liabilities	61	4	27	63	144
Mortgages Payable	5	-	-	6	13
Long Term Debt	8	-	-	6	23
Other Liabilities	27	12	31	24	41
Total Liabilities	101	16	58	100	222
Total Equity	84	4	19	55	254

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,007	251	252	252	252
Businesses in sample	58				
Low sales value (\$000's)	(1)	(1)	112	289	610
High sales value (\$000's)	(1)	112	289	610	(1)
Average					
Liquidity Ratio					
Current ratio (times)	3.8	4.8	4.5	2.5	4.2
Leverage Ratios					
Debt/Equity ratio (times)	-4.4	1.7	-32.9	12.5	-0.1
Interest Coverage ratio (times)	...	...	172.1	36.3	45.9
Debt ratio (times)	0.6	0.3	0.8	0.7	0.5

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	613	153	153	153	154
Businesses in sample	49				
Low sales value (\$000's)	(1)	(1)	331	485	829
High sales value (\$000's)	(1)	331	485	829	(1)
Average (\$000's)					
Source of Funds					
From Operations	32	-5	18	33	75
Sale of Fixed Assets	6	2	12	3	8
Increase in Long Term Debt	11	15	-	18	13
Advances From Owners and Affiliates	3	-	1	1	11
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	1	-	-	-	2
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	1	-
Total	54	13	32	56	108
Application of Funds					
Purchase of Fixed Assets	18	5	6	25	35
Payment of Dividends	1	-	-	3	1
Repayment of Long Term Debt	10	3	3	9	24
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	3	-	2	-	8
Repayment of Adv. From Owners and Affil.	4	1	7	1	9
Decrease in Equity	2	-	-	3	5
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	39	8	18	41	82
Increase (Decrease) in Net Working Capital	15	4	14	15	26

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Tire, Battery, Parts and Accessories Stores (SIC 6342)

				Changes in number of businesses with paid employees	
Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1982					
Total	586	42,804	3,446	94	80
less than 20	567	27,159	2,177	92	80
20 - 99	15	7,007	576	2	-
100 - 499	4	8,638	693	-	-
500 and over	-	-	-	-	-
1985					
Total	624	53,220	3,446	58	-
less than 20	603	38,123	2,459	57	-
20 - 99	20	X	733	1	-
100 - 499	X	X	254	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	704	175	172	181	176
Total Sales \$	198,551	6,418	18,546	43,727	129,860
Total Expense \$	189,327	5,236	17,382	41,670	125,039
Net Profit (loss) \$	9,224	1,182	1,164	2,057	4,821
Businesses reporting a profit (No.)	556	143	135	141	137
Total Sales \$	156,978	5,374	14,518	33,986	103,100
Total Expense \$	145,385	4,011	12,743	31,315	97,316
Net Profit \$	11,593	1,363	1,775	2,671	5,784
Businesses reporting loss (No.)	148	32	37	40	39
Total Sales \$	41,573	1,044	4,028	9,741	26,760
Total Expense \$	43,942	1,225	4,639	10,355	27,723
Net Loss \$	-2,369	-181	-611	-614	-963
1983					
All Businesses (No.)	673	164	172	168	169
Total Sales \$	194,096	4,951	17,478	41,184	130,483
Total Expense \$	185,674	4,685	15,924	40,102	124,963
Net Profit (loss) \$	8,422	266	1,554	1,082	5,520
Businesses reporting a profit (No.)	542	130	142	130	140
Total Sales \$	159,701	3,804	14,410	32,546	108,941
Total Expense \$	149,018	3,279	12,468	30,745	102,526
Net Profit \$	10,683	525	1,942	1,801	6,415
Businesses reporting a loss (No.)	131	34	30	38	29
Total Sales \$	34,395	1,147	3,068	8,638	21,542
Total Expense \$	36,656	1,406	3,456	9,357	22,437
Net Loss \$	-2,261	-259	-388	-719	-896
1984					
All Businesses (No.)	924	231	219	241	233
Total Sales \$	261,154	6,683	24,551	57,369	172,551
Total Expense \$	249,928	5,749	23,298	55,214	165,667
Net Profit (loss) \$	11,226	934	1,253	2,155	6,884
Businesses reporting a profit (No.)	714	159	180	156	211
Total Sales \$	225,387	4,811	21,662	37,043	161,871
Total Expense \$	211,651	3,756	19,104	34,332	154,451
Net Profit \$	13,736	1,055	2,558	2,711	7,411
Businesses reporting a loss (No.)	210	72	39	85	11
Total Sales \$	35,767	1,872	2,889	20,326	10,680
Total Expense \$	38,277	1,993	4,194	20,882	11,201
Net Loss \$	-2,510	-121	-1,305	-556	-521
1985					
All Businesses (No.)	1,189	292	280	308	300
Total Sales \$	448,236	9,021	41,190	108,974	289,051
Total Expense \$	422,436	7,895	38,104	103,719	272,711
Net Profit (loss) \$	25,800	1,126	3,086	5,255	16,339
Businesses reporting a profit (No.)	1,036	245	255	253	281
Total Sales \$	400,774	7,551	36,275	92,276	264,671
Total Expense \$	372,686	6,138	32,710	86,338	247,501
Net Profit \$	28,088	1,413	3,565	5,938	17,170
Businesses reporting a loss (No.)	153	47	25	55	19
Total Sales \$	47,462	1,470	4,915	16,698	24,379
Total Expense \$	49,750	1,757	5,394	17,381	25,211
Net Loss \$	-2,288	-287	-479	-683	-832

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, General Stores (SIC 5412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	329	--	--	--	--
Businesses in sample	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	80.6	--	--	--	--	100.0	80.6	--	--	--	--
Occupancy Expenses	5.6	--	--	--	--	100.0	5.6	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	0.9	--	--	--	--	100.0	0.9	--	--	--	--
Repairs & Maintenance	0.3	--	--	--	--	64.0	0.5	--	--	--	--
Heat, Light & Telephone	1.9	--	--	--	--	100.0	1.9	--	--	--	--
Business & Property Tax	0.4	--	--	--	--	98.6	0.4	--	--	--	--
Insurance	0.6	--	--	--	--	100.0	0.6	--	--	--	--
Rent	1.5	--	--	--	--	46.8	3.3	--	--	--	--
Personnel Expenses	10.9	--	--	--	--	100.0	10.9	--	--	--	--
Financial Expenses	1.7	--	--	--	--	98.6	1.7	--	--	--	--
Bank Interest & Charges	1.3	--	--	--	--	98.6	1.3	--	--	--	--
Professional Fees	0.3	--	--	--	--	87.8	0.4	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	1.2	--	--	--	--	72.7	1.7	--	--	--	--
Advertising	0.4	--	--	--	--	72.2	0.6	--	--	--	--
Supplies	0.4	--	--	--	--	72.7	0.6	--	--	--	--
Delivery	0.3	--	--	--	--	36.8	0.9	--	--	--	--
Fuel Expense	-	--	--	--	--	9.4	0.4	--	--	--	--
Other Expenses	0.3	--	--	--	--	51.8	0.6	--	--	--	--
Profit (loss)	-0.3	--	--	--	--	100.0	-0.3	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 5412 - General Stores

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis, the most important of which is food. Other merchandise sold usually includes ready-to-wear apparel, toiletries, cosmetics, hardware, farm supplies and housewares. Businesses may be described as country general stores and general stores.

TABLE 2. Balance Sheet Profile for 1985
Quebec, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	329	--	--	--	--
Businesses in sample	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	6	--	--	--	--
Accounts and Notes Receivable	20	--	--	--	--
Inventory	104	--	--	--	--
Other Current Assets	5	--	--	--	--
Total Current Assets	135	--	--	--	--
Fixed Assets	62	--	--	--	--
Less: Accum. Dep. on Fixed Assets	35	--	--	--	--
Other Assets	10	--	--	--	--
Total Assets	171	--	--	--	--
Liabilities and Equity					
Current Loans	23	--	--	--	--
Other Current Liabilities	24	--	--	--	--
Total Current Liabilities	47	--	--	--	--
Mortgages Payable	2	--	--	--	--
Long Term Debt	3	--	--	--	--
Other Liabilities	36	--	--	--	--
Total Liabilities	88	--	--	--	--
Total Equity	83	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	329	--	--	--	--
Businesses in sample	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	4.3	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	0.9	--	--	--	--
Interest Coverage ratio (times)	165.6	--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, General Stores (SIC 6412)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	190	--	--	--	--
Businesses in sample	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	13	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	9	--	--	--	--
Advances From Owners and Affiliates	2	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	26	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	18	--	--	--	--
Payment of Dividends	1	--	--	--	--
Repayment of Long Term Debt	4	--	--	--	--
Current Portion of Long Term Debt	2	--	--	--	--
Purchase of Investments	1	--	--	--	--
Repayment of Adv. From Owners and Affil.	2	--	--	--	--
Decrease in Equity	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	30	--	--	--	--
Increase (Decrease) in Net Working Capital	-4	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, General Merchandise Stores (SIC 641)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	774	396,102	37,867	59	36
less than 20	713	25,795	2,480	55	36
20 - 99	40	15,302	1,357	2	-
100 - 499	8	11,298	1,091	2	-
500 and over	13	343,707	32,939	-	-
1985					
Total	721	439,097	38,425	45	---
less than 20	660	27,378	2,407	41	-
20 - 99	42	18,217	1,435	4	-
100 - 499	7	14,389	1,270	-	-
500 and over	12	379,113	33,313	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, General Stores (SIC 6412).

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	340	83	85	85	87
Total Sales \$	117,087	4,683	16,285	28,155	67,964
Total Expense \$	111,986	4,290	15,315	26,636	65,745
Net Profit (loss) \$	5,101	393	970	1,519	2,219
Businesses reporting a profit (No.)	299	74	65	80	80
Total Sales \$	104,549	4,293	12,311	26,511	61,434
Total Expense \$	99,117	3,879	11,197	24,922	59,119
Net Profit \$	5,432	414	1,114	1,589	2,315
Businesses reporting loss (No.)	41	9	20	5	7
Total Sales \$	12,538	390	3,974	1,644	6,530
Total Expense \$	12,869	411	4,118	1,714	6,628
Net Loss \$	-331	-21	-144	-70	-96
1983					
All Businesses (No.)	322	79	79	83	81
Total Sales \$	116,520	3,534	14,028	25,313	73,645
Total Expense \$	112,199	3,287	13,188	24,080	71,644
Net Profit (loss) \$	4,321	247	840	1,233	2,001
Businesses reporting a profit (No.)	273	65	67	71	70
Total Sales \$	100,175	2,935	11,502	21,218	64,520
Total Expense \$	94,628	2,541	10,489	19,743	61,855
Net Profit \$	5,547	394	1,013	1,475	2,665
Businesses reporting a loss (No.)	49	14	12	12	11
Total Sales \$	16,345	599	2,526	4,095	9,125
Total Expense \$	17,571	746	2,699	4,337	9,789
Net Loss \$	-1,226	-147	-173	-242	-664
1984					
All Businesses (No.)	346	83	89	87	87
Total Sales \$	130,668	4,901	16,582	36,233	72,952
Total Expense \$	126,118	4,534	16,030	35,623	69,931
Net Profit (loss) \$	4,550	367	552	610	3,021
Businesses reporting a profit (No.)	295	61	68	79	87
Total Sales \$	122,311	3,660	13,310	32,389	72,952
Total Expense \$	116,483	3,183	12,409	30,960	69,931
Net Profit \$	5,828	477	901	1,429	3,021
Businesses reporting a loss (No.)	51	22	21	8	-
Total Sales \$	8,357	1,241	3,272	3,844	-
Total Expense \$	9,635	1,351	3,621	4,663	-
Net Loss \$	-1,278	-110	-349	-819	-
1985					
All Businesses (No.)	433	107	108	104	114
Total Sales \$	161,336	5,726	16,785	34,305	104,520
Total Expense \$	156,373	5,372	16,579	32,454	101,968
Net Profit (loss) \$	4,963	354	206	1,851	2,552
Businesses reporting a profit (No.)	337	73	63	102	99
Total Sales \$	141,246	3,731	10,840	33,656	93,019
Total Expense \$	135,431	3,292	10,118	31,802	90,219
Net Profit \$	5,815	439	722	1,854	2,800
Businesses reporting a loss (No.)	96	34	45	2	15
Total Sales \$	20,090	1,995	5,945	649	11,501
Total Expense \$	20,942	2,080	6,461	652	11,749
Net Loss \$	-852	-85	-516	-3	-248

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	448	112	112	112	112
Businesses in sample	40				
Low sales value (\$000's)	(1)	(1)	87	162	487
High sales value (\$000's)	(1)	87	162	487	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	65.4	45.0	76.0	67.7	76.6	100.0	65.4	45.0	76.0	67.7	76.6
Occupancy Expenses	6.3	4.0	9.5	7.1	5.9	100.0	6.3	4.0	9.5	7.1	5.9
Mortgage Interest	-	...	...	...	...	2.0	0.8	-	-	...	...
Depreciation	0.8	0.1	1.2	1.0	1.0	75.5	1.0	0.5	1.3	1.0	1.0
Repairs & Maintenance	0.4	0.2	1.2	0.3	0.4	74.3	0.5	1.2	1.4	0.3	0.5
Heat, Light & Telephone	1.1	0.2	1.9	1.5	1.1	79.6	1.4	0.9	1.9	1.5	1.2
Business & Property Tax	0.6	0.7	0.8	0.5	0.5	95.5	0.6	0.9	0.8	0.5	0.5
Insurance	0.6	0.7	0.8	0.5	0.4	91.7	0.6	1.0	0.8	0.5	0.4
Rent	2.9	2.1	3.6	3.3	2.5	88.5	3.2	2.1	4.6	3.3	3.8
Personnel Expenses	13.2	15.7	3.3	16.8	10.2	90.7	14.5	17.9	6.3	16.9	10.2
Financial Expenses	2.8	7.6	1.7	1.2	1.2	100.0	2.8	7.6	1.7	1.2	1.2
Bank Interest & Charges	0.9	1.4	0.7	0.6	0.7	89.7	1.0	1.6	0.8	0.6	0.9
Professional Fees	2.0	6.2	0.9	0.6	0.5	89.1	2.2	7.1	1.1	0.6	0.5
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	2.1	1.6	1.3	2.7	2.2	96.9	2.2	1.6	1.8	2.7	2.2
Advertising	0.7	0.1	0.2	1.0	1.1	72.0	1.0	0.4	0.5	1.0	1.2
Supplies	0.5	0.6	0.3	0.5	0.6	75.3	0.7	0.7	0.5	0.8	0.6
Delivery	0.8	0.9	0.7	1.1	0.4	65.2	1.2	4.8	1.3	1.1	0.6
Fuel Expense	0.1	...	...	...	...	8.8	0.7	...	...	...	...
Other Expenses	1.4	2.9	2.1	0.3	1.3	84.3	1.7	2.9	2.3	0.4	1.3
Profit (loss)	8.7	23.1	6.2	4.3	2.7	100.0	8.7	23.1	6.2	4.3	2.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6413 - General Merchandise Stores

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis including ready-to-wear apparel, toiletries, cosmetics, hardware and housewares, where food and household furniture are not normally commodity lines and where no one commodity line accounts for more than 50% of total revenue.

TABLE 2. Balance Sheet Profile for 1985
Quebec, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	448	112	112	112	112
Businesses in sample	40				487
Low sales value (\$000's)	(1)	(1)	87	162	(1)
High sales value (\$000's)	(1)	87	162	487	(1)
Average (\$000's)					
Assets					
Cash	11	-	4	10	27
Accounts and Notes Receivable	7	-	-	-	29
Inventory	74	1	19	68	181
Other Current Assets	5	-	-	2	16
Total Current Assets	97	1	23	80	254
Fixed Assets	40	-	16	8	138
Less: Accum. Dep. on Fixed Assets	15	-	6	3	50
Other Assets	7	-	1	7	15
Total Assets	130	1	34	92	357
Liabilities and Equity					
Current Loans	9	-	2	1	32
Other Current Liabilities	45	-	7	49	102
Total Current Liabilities	54	-	9	51	134
Mortgages Payable	1	-	1	-	4
Long Term Debt	1	1	5	-	2
Other Liabilities	13	-	-	9	38
Total Liabilities	69	1	15	59	177
Total Equity	60	-	19	33	180

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	448	112	112	112	112
Businesses in sample	40				487
Low sales value (\$000's)	(1)	(1)	87	162	(1)
High sales value (\$000's)	(1)	87	162	487	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.9	-	4.8	3.1	2.3
Leverage Ratios					
Debt/Equity ratio (times)	3.9	5.3	1.8	5.4	2.3
Interest Coverage ratio (times)	16.6	18.3	20.3	18.3	9.3
Debt ratio (times)	0.6	0.8	0.3	0.6	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, General Merchandise Stores (SIC 6413)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	139	--	--	--	--
Businesses in sample	13	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	32	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	17	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	6	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	57	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	14	--	--	--	--
Payment of Dividends	2	--	--	--	--
Repayment of Long Term Debt	10	--	--	--	--
Current Portion of Long Term Debt	1	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	1	--	--	--	--
Decrease in Equity	3	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	31	--	--	--	--
Increase (Decrease) in Net Working Capital	26	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, General Merchandise Stores (SIC 641)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	774	396,102	37,867	59	36
less than 20	713	25,795	2,480	55	36
20 - 99	40	15,302	1,357	2	-
100 - 499	8	11,298	1,091	2	-
500 and over	13	343,707	32,939	-	-
1985					
Total	721	439,097	38,425	45	-
less than 20	660	27,378	2,407	41	-
20 - 99	42	18,217	1,435	4	-
100 - 499	7	14,389	1,270	-	-
500 and over	12	379,113	33,313	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	636	155	161	160	160
Total Sales \$	159,833	6,252	18,273	36,467	98,841
Total Expense \$	153,886	5,819	17,143	35,038	95,886
Net Profit (loss) \$	5,947	433	1,130	1,429	2,955
Businesses reporting a profit (No.)	530	111	149	131	139
Total Sales \$	136,056	4,890	16,922	29,790	84,454
Total Expense \$	128,884	4,212	15,574	28,068	81,030
Net Profit \$	7,172	678	1,348	1,722	3,424
Businesses reporting loss (No.)	106	44	12	29	21
Total Sales \$	23,777	1,362	1,351	6,677	14,387
Total Expense \$	25,002	1,607	1,569	6,970	14,856
Net Loss \$	-1,225	-245	-218	-293	-469
1983					
All Businesses (No.)	550	128	145	138	139
Total Sales \$	173,785	6,494	19,910	40,368	107,013
Total Expense \$	167,840	6,399	18,727	38,873	103,841
Net Profit (loss) \$	5,945	95	1,183	1,495	3,172
Businesses reporting a profit (No.)	426	69	129	114	114
Total Sales \$	141,624	3,910	17,732	33,293	86,689
Total Expense \$	134,443	3,484	16,403	31,558	82,998
Net Profit \$	7,181	426	1,329	1,735	3,691
Businesses reporting a loss (No.)	124	59	16	24	25
Total Sales \$	32,161	2,584	2,178	7,075	20,324
Total Expense \$	33,397	2,915	2,324	7,315	20,843
Net Loss \$	-1,236	-331	-146	-240	-519
1984					
All Businesses (No.)	458	111	117	115	115
Total Sales \$	169,665	4,331	14,883	36,146	114,305
Total Expense \$	163,117	4,367	13,649	34,489	110,612
Net Profit (loss) \$	6,548	-36	1,234	1,657	3,693
Businesses reporting a profit (No.)	388	67	102	114	105
Total Sales \$	158,580	2,974	12,866	35,634	107,106
Total Expense \$	151,447	2,610	11,518	33,969	103,350
Net Profit \$	7,133	364	1,348	1,665	3,756
Businesses reporting a loss (No.)	70	44	15	1	10
Total Sales \$	11,085	1,357	2,017	512	7,199
Total Expense \$	11,670	1,757	2,131	520	7,261
Net Loss \$	-585	-400	-114	-8	-61
1985					
All Businesses (No.)	489	120	94	152	121
Total Sales \$	177,592	5,750	11,194	37,559	123,088
Total Expense \$	170,925	4,972	10,577	35,931	119,441
Net Profit (loss) \$	6,667	778	617	1,628	3,647
Businesses reporting a profit (No.)	433	99	77	148	10
Total Sales \$	159,523	4,725	9,209	36,601	108,981
Total Expense \$	152,357	3,774	8,468	34,933	105,181
Net Profit \$	7,166	951	741	1,668	3,800
Businesses reporting a loss (No.)	56	21	17	4	1
Total Sales \$	18,069	1,025	1,985	958	14,107
Total Expense \$	18,568	1,198	2,109	998	14,261
Net Loss \$	-499	-173	-124	-40	-154

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	797	199	199	199	200
Businesses in sample	33				
Low sales value (\$000's)	(1)	(1)	39	132	397
High sales value (\$000's)	(1)	39	132	397	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	65.8	71.2	72.5	50.7	70.2	100.0	65.8	71.2	72.5	50.7	70.2
Occupancy Expenses	13.8	37.5	8.2	6.4	7.6	100.0	13.8	37.5	8.2	6.4	7.6
Mortgage Interest	0.1	...	...	...	...	8.8	0.9	-	...	-	-
Depreciation	1.8	-	2.8	3.0	1.1	78.2	2.4	-	2.8	3.0	1.1
Repairs & Maintenance	3.3	13.9	0.5	0.5	0.5	79.7	4.2	13.9	0.7	0.8	0.5
Heat, Light & Telephone	2.1	5.5	1.8	0.5	1.2	91.2	2.3	5.5	1.8	0.8	1.2
Business & Property Tax	3.3	13.9	0.4	0.2	0.7	91.2	3.6	13.9	0.4	0.3	0.7
Insurance	1.5	4.2	1.2	0.5	0.6	89.6	1.7	4.2	1.2	0.7	0.6
Rent	1.6	-	1.2	1.6	3.5	54.0	3.0	-	1.8	2.8	4.2
Personnel Expenses	17.5	28.8	13.6	16.7	12.9	90.8	19.3	28.8	20.5	16.7	13.1
Financial Expenses	5.9	17.9	2.8	2.7	2.4	100.0	5.9	17.9	2.8	2.7	2.4
Bank Interest & Charges	2.2	4.3	2.3	1.0	1.7	98.3	2.3	4.3	2.3	1.0	1.9
Professional Fees	3.7	13.6	0.5	1.7	0.7	100.0	3.7	13.6	0.5	1.7	0.7
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	4.3	8.8	3.0	2.2	4.0	99.6	4.3	8.8	3.0	2.2	4.1
Advertising	1.4	-	1.4	1.4	2.6	69.5	2.0	-	1.4	2.0	2.6
Supplies	0.8	1.5	0.8	0.6	0.4	87.6	0.9	1.5	1.2	0.6	0.5
Delivery	2.1	7.3	0.8	0.2	1.0	69.5	3.0	7.3	2.7	0.3	1.1
Fuel Expense	-	...	...	...	...	2.8	1.2	-	-	-	-
Other Expenses	3.2	7.1	0.4	4.7	1.2	78.9	4.0	7.1	1.2	4.7	1.4
Profit (loss)	-10.5	-71.4	-0.5	16.8	1.7	99.6	-10.5	-71.4	-0.5	16.8	1.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6541 - Sporting Goods Stores

Businesses primarily engaged in retail dealing in sporting goods, playground and gymnasium equipment. Businesses may be described by product line such as: retail archery equipment, retail athletic clothing (inc. uniforms), retail athletic footwear, retail baseball equipment, retail bowling equipment, retail camping equipment (exc. tent trailers), retail sports and fishing tackle, retail football equipment, retail golf equipment, retail hockey equipment, retail hunting equipment, retail playground equipment, retail skiing equipment, retail soccer equipment, retail softball equipment, sporting goods stores, retail tennis equipment, and retail track and field equipment.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	797	199	199	199	200
Businesses in sample	33				
Low sales value (\$000's)	(1)	(1)	39	132	397
High sales value (\$000's)	(1)	39	132	397	(1)
Average (\$000's)					
Assets					
Cash	18	1	7	30	29
Accounts and Notes Receivable	6	3	1	1	18
Inventory	84	16	42	56	213
Other Current Assets	13	-	-	30	18
Total Current Assets	120	19	51	116	278
Fixed Assets	37	-	17	48	77
Less: Accum. Dep. on Fixed Assets	16	-	4	30	26
Other Assets	4	-	-	7	9
Total Assets	145	19	64	142	338
Liabilities and Equity					
Current Loans	16	-	13	5	44
Other Current Liabilities	81	146	26	21	146
Total Current Liabilities	97	146	39	26	190
Mortgages Payable	4	-	-	-	17
Long Term Debt	1	-	1	-	3
Other Liabilities	14	-	9	4	42
Total Liabilities	117	146	49	30	252
Total Equity	29	-126	15	111	86

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	797	199	199	199	20
Businesses in sample	33				
Low sales value (\$000's)	(1)	(1)	39	132	39
High sales value (\$000's)	(1)	39	132	397	(1)
Average					
Liquidity Ratio					
Current ratio (times)	3.1	0.1	1.3	7.9	2.
Leverage Ratios					
Debt/Equity ratio (times)	52.5	-1.2	7.4	0.5	197
Interest Coverage ratio (times)	13.6	...	1.8	35.0	29
Debt ratio (times)	2.0	7.5	0.7	0.2	0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Sporting Goods Stores (SIC 6541)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	504	126	126	126	126
Businesses in sample	27				
Low sales value (\$000's)	(1)	(1)	84	194	483
High sales value (\$000's)	(1)	84	194	483	(1)
Average (\$000's)					
Source of Funds					
From Operations	11	-10	11	6	30
Sale of Fixed Assets	18	99	2	-	3
Increase in Long Term Debt	4	4	-	-	11
Advances From Owners and Affiliates	1	-	-	1	1
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	1
Total	34	94	13	8	46
Application of Funds					
Purchase of Fixed Assets	9	8	4	2	21
Payment of Dividends	-	-	-	-	1
Repayment of Long Term Debt	13	60	2	3	6
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	1	-	-	1	1
Repayment of Adv. From Owners and Affil.	1	-	-	-	3
Decrease in Equity	1	-	1	2	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	25	68	7	8	34
Increase (Decrease) in Net Working Capital	9	26	6	-	12

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Sporting Goods Stores (SIC 6541)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	454	22,492	1,934	67	71
less than 20	441	15,839	1,364	67	70
20 - 99	12	X	392	-	1
100 - 499	X	X	178	-	-
500 and over	-	-	-	-	-
1985					
Total	587	32,140	2,373	74	...
less than 20	570	25,030	1,848	72	-
20 - 99	17	7,110	525	2	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	738	183	184	187	184
Total Sales \$	158,464	4,185	14,435	32,935	106,909
Total Expense \$	154,185	4,113	13,941	31,115	105,016
Net Profit (loss) \$	4,279	72	494	1,820	1,893
Businesses reporting a profit (No.)	542	132	123	146	141
Total Sales \$	119,224	2,710	9,678	25,913	80,923
Total Expense \$	111,185	2,329	8,564	23,610	76,682
Net Profit \$	8,039	381	1,114	2,303	4,241
Businesses reporting loss (No.)	196	51	61	41	43
Total Sales \$	39,240	1,475	4,757	7,022	25,986
Total Expense \$	43,000	1,784	5,377	7,505	28,334
Net Loss \$	-3,760	-309	-620	-483	-2,348
1983					
All Businesses (No.)	671	168	167	166	170
Total Sales \$	157,886	4,402	13,268	29,706	110,510
Total Expense \$	153,027	4,707	12,657	28,378	107,285
Net Profit (loss) \$	4,859	-305	611	1,328	3,225
Businesses reporting a profit (No.)	468	77	116	136	139
Total Sales \$	124,934	2,576	9,297	23,876	89,185
Total Expense \$	116,396	2,058	8,270	21,837	84,231
Net Profit \$	8,538	518	1,027	2,039	4,954
Businesses reporting a loss (No.)	203	91	51	30	31
Total Sales \$	32,952	1,826	3,971	5,830	21,325
Total Expense \$	36,631	2,649	4,387	6,541	23,054
Net Loss \$	-3,679	-823	-416	-711	-1,729
1984					
All Businesses (No.)	916	198	258	228	232
Total Sales \$	241,059	4,904	25,209	59,209	151,737
Total Expense \$	234,752	4,814	25,289	56,807	147,842
Net Profit (loss) \$	6,307	90	-80	2,402	3,895
Businesses reporting a profit (No.)	683	121	159	203	200
Total Sales \$	199,456	2,616	15,205	51,716	129,919
Total Expense \$	187,781	2,191	14,383	49,261	121,946
Net Profit \$	11,675	425	822	2,455	7,973
Businesses reporting a loss (No.)	233	77	99	25	32
Total Sales \$	41,603	2,288	10,004	7,493	21,818
Total Expense \$	46,971	2,623	10,906	7,546	25,890
Net Loss \$	-5,368	-335	-902	-53	-4,071
1985					
All Businesses (No.)	919	225	233	220	241
Total Sales \$	222,768	5,033	17,384	47,245	153,106
Total Expense \$	213,207	5,701	15,492	43,058	148,955
Net Profit (loss) \$	9,561	-668	1,892	4,187	4,151
Businesses reporting a profit (No.)	688	110	214	172	191
Total Sales \$	185,413	2,712	15,663	40,416	126,622
Total Expense \$	172,852	2,307	13,684	35,916	120,944
Net Profit \$	12,561	405	1,979	4,500	5,678
Businesses reporting a loss (No.)	231	115	19	48	50
Total Sales \$	37,355	2,321	1,721	6,829	26,484
Total Expense \$	40,355	3,394	1,808	7,142	28,011
Net Loss \$	-3,000	-1,073	-87	-313	-1,527

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1),	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,178	294	294	295	295
Businesses in sample	27				
Low sales value (\$000's)	(1)	(1)	38	60	127
High sales value (\$000's)	(1)	38	60	127	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	53.8	...	55.8	60.6	58.3	99.2	54.2	...	55.8	60.6	60.1
Occupancy Expenses	22.2	32.4	30.5	17.8	13.3	100.0	22.2	32.4	30.5	17.8	13.3
Mortgage Interest	-	...	...	...	...	1.6	0.8	-	-	-	...
Depreciation	2.9	6.0	1.8	3.2	1.4	100.0	2.9	6.0	1.8	3.2	1.4
Repairs & Maintenance	2.0	3.0	3.8	1.3	0.8	89.5	2.2	3.0	3.8	1.5	1.0
Heat, Light & Telephone	2.7	4.9	3.6	1.8	1.6	100.0	2.7	4.9	3.6	1.8	1.6
Business & Property Tax	1.6	1.8	2.5	1.6	0.9	100.0	1.6	1.8	2.5	1.6	0.9
Insurance	1.5	2.6	1.9	1.2	0.6	100.0	1.5	2.6	1.9	1.2	0.6
Rent	11.4	14.2	17.0	8.8	8.0	99.1	11.5	14.2	17.0	8.8	8.3
Personnel Expenses	9.8	2.2	2.1	13.5	17.0	82.3	11.9	20.9	2.1	13.5	17.0
Financial Expenses	2.7	-	3.1	4.2	2.6	82.3	3.3	0.4	3.1	4.2	2.6
Bank Interest & Charges	1.7	-	1.6	2.7	1.7	82.3	2.0	0.4	1.6	2.7	1.7
Professional Fees	1.0	-	1.5	1.5	0.7	74.2	1.3	-	1.5	1.8	0.8
Franchise Fees	-	...	...	...	...	2.0	1.9	-	-	-	...
Sales and Admin. Expenses	5.6	9.3	3.2	6.2	4.0	100.0	5.6	9.3	3.2	6.2	4.0
Advertising	1.9	0.4	2.0	3.4	1.1	82.3	2.3	3.8	2.0	3.4	1.1
Supplies	1.1	-	0.9	1.5	1.6	79.3	1.4	-	0.9	1.5	1.6
Delivery	2.6	8.9	0.3	1.3	1.3	80.3	3.2	8.9	0.3	2.0	1.9
Fuel Expense	-	...	...	...	...	1.6	1.8	-	-	-	...
Other Expenses	1.7	...	0.7	1.1	0.9	70.5	2.5	...	8.2	1.3	1.0
Profit (loss)	4.3	...	4.7	-3.4	3.9	100.0	4.3	...	4.7	-3.4	3.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 658 - Toy, Hobby, Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in toys, hobby supplies, gifts, novelties and souvenirs.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,178	294	294	295	295
Businesses in sample	27				
Low sales value (\$000's)	(1)	(1)	38	60	127
High sales value (\$000's)	(1)	38	60	127	(1)
Average (\$000's)					
Assets					
Cash	6	-	-	5	14
Accounts and Notes Receivable	4	-	-	3	11
Inventory	38	-	20	33	85
Other Current Assets	1	-	-	1	3
Total Current Assets	49	-	20	42	113
Fixed Assets	27	-	6	16	75
Less: Accum. Dep. on Fixed Assets	14	-	3	7	39
Other Assets	4	-	-	1	12
Total Assets	66	-	24	51	160
Liabilities and Equity					
Current Loans	7	-	4	7	12
Other Current Liabilities	21	-	6	7	65
Total Current Liabilities	28	-	10	15	76
Mortgages Payable	-	-	-	-	2
Long Term Debt	-	-	-	-	1
Other Liabilities	21	-	15	37	24
Total Liabilities	50	-	25	52	103
Total Equity	16	-	-1	-1	58

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,178	294	294	295	295
Businesses in sample	27				
Low sales value (\$000's)	(1)	(1)	38	60	127
High sales value (\$000's)	(1)	38	60	127	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.8	-	2.0	3.9	2.0
Leverage Ratios					
Debt/Equity ratio (times)	-2.0	-	-8.7	-2.5	3.8
Interest Coverage ratio (times)	0.9	-	4.2	-	4.1
Debt ratio (times)	0.9	-	1.1	1.0	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	465	--	--	--	--
Businesses in sample	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	15	--	--	--	--
Sale of Fixed Assets	3	--	--	--	--
Increase in Long Term Debt	7	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	4	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	31	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	8	--	--	--	--
Payment of Dividends	1	--	--	--	--
Repayment of Long Term Debt	10	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	1	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	21	--	--	--	--
Increase (Decrease) in Net Working Capital	9	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	2,202	80,013	6,875	337	121
less than 20	2,125	53,134	4,519	326	121
20 - 99	61	18,817	1,606	8	-
100 - 499	14	X	650	3	-
500 and over	X	X	100	-	-
1985					
Total	1,530	82,744	6,131	134	-
less than 20	1,460	48,715	3,561	131	-
20 - 99	58	24,064	1,773	2	-
100 - 499	10	X	758	1	-
500 and over	X	X	39	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	804	201	199	201	203
Total Sales \$	106,221	3,848	8,419	18,872	75,082
Total Expense \$	101,809	3,560	8,061	17,485	72,703
Net Profit (loss) \$	4,412	288	358	1,387	2,379
Businesses reporting a profit (No.)	606	165	138	150	153
Total Sales \$	81,348	3,225	5,817	14,149	58,157
Total Expense \$	75,011	2,779	4,986	12,381	54,865
Net Profit \$	6,337	446	831	1,768	3,292
Businesses reporting loss (No.)	198	36	61	51	50
Total Sales \$	24,873	623	2,602	4,723	16,925
Total Expense \$	26,798	781	3,075	5,104	17,838
Net Loss \$	-1,925	-158	-473	-381	-913
1983					
All Businesses (No.)	875	206	228	222	219
Total Sales \$	102,062	2,993	7,305	18,647	73,117
Total Expense \$	97,532	2,579	6,639	17,762	70,552
Net Profit (loss) \$	4,530	414	666	885	2,565
Businesses reporting a profit (No.)	680	168	174	173	165
Total Sales \$	77,663	2,381	5,864	14,152	55,266
Total Expense \$	70,853	1,692	4,993	12,356	51,812
Net Profit \$	6,810	689	871	1,796	3,454
Businesses reporting a loss (No.)	195	38	54	49	54
Total Sales \$	24,399	612	1,441	4,495	17,851
Total Expense \$	26,679	887	1,646	5,406	18,740
Net Loss \$	-2,280	-275	-205	-911	-889
1984					
All Businesses (No.)	1,201	297	285	318	301
Total Sales \$	169,451	4,884	13,425	33,956	117,181
Total Expense \$	162,099	4,243	12,263	31,533	114,061
Net Profit (loss) \$	7,352	641	1,162	2,423	3,120
Businesses reporting a profit (No.)	963	212	237	300	291
Total Sales \$	138,162	3,496	11,178	31,953	91,531
Total Expense \$	126,320	2,433	9,679	29,253	84,951
Net Profit \$	11,842	1,063	1,499	2,700	6,580
Businesses reporting a loss (No.)	238	85	48	18	10
Total Sales \$	31,289	1,388	2,247	2,003	25,650
Total Expense \$	35,779	1,810	2,584	2,280	29,100
Net Loss \$	-4,490	-422	-337	-277	-3,450
1985					
All Businesses (No.)	1,179	288	296	283	311
Total Sales \$	169,563	5,931	14,520	27,469	121,643
Total Expense \$	164,461	5,610	13,716	26,449	118,681
Net Profit (loss) \$	5,102	321	804	1,020	2,962
Businesses reporting a profit (No.)	910	202	203	214	251
Total Sales \$	144,214	4,218	9,584	21,513	108,889
Total Expense \$	136,574	3,241	8,185	20,112	105,001
Net Profit \$	7,640	977	1,399	1,401	3,888
Businesses reporting a loss (No.)	269	86	93	69	60
Total Sales \$	25,349	1,713	4,936	5,956	12,754
Total Expense \$	27,887	2,369	5,531	6,337	13,661
Net Loss \$	-2,538	-656	-595	-381	-907

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,021	255	255	255	256
Businesses in sample	21				
Low sales value (\$000's)	(1)	(1)	38	60	127
High sales value (\$000's)	(1)	38	60	127	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	53.9	...	55.8	60.5	59.6	100.0	53.9	...	55.8	60.5	59.6
Occupancy Expenses	22.1	32.4	30.3	18.0	13.1	100.0	22.1	32.4	30.3	18.0	13.1
Mortgage Interest	-	...	...	...	...	2.6	0.8	-	-	-	...
Depreciation	2.9	6.0	1.8	3.2	0.9	100.0	2.9	6.0	1.8	3.2	0.9
Repairs & Maintenance	1.9	3.0	3.7	1.2	0.7	88.6	2.2	3.0	3.7	1.5	0.9
Heat, Light & Telephone	2.7	4.9	3.6	1.7	1.5	100.0	2.7	4.9	3.6	1.7	1.5
Business & Property Tax	1.6	1.8	2.5	1.6	1.0	100.0	1.6	1.8	2.5	1.6	1.0
Insurance	1.5	2.6	1.9	1.2	0.5	100.0	1.5	2.6	1.9	1.2	0.5
Rent	11.5	14.1	16.9	9.0	8.4	98.7	11.6	14.1	16.9	9.0	8.8
Personnel Expenses	9.5	2.0	2.1	13.5	16.1	81.3	11.7	20.9	2.1	13.5	16.1
Financial Expenses	2.7	-	3.1	4.1	2.7	81.3	3.3	0.4	3.1	4.1	2.7
Bank Interest & Charges	1.7	-	1.6	2.7	1.9	81.3	2.1	0.4	1.6	2.7	1.9
Professional Fees	0.9	-	1.5	1.4	0.7	72.4	1.3	-	1.5	1.7	0.7
Franchise Fees	-	...	...	...	...	1.2	2.9	-	-	-	...
Sales and Admin. Expenses	5.6	9.2	3.3	6.1	4.0	100.0	5.6	9.2	3.3	6.1	4.0
Advertising	1.8	0.4	2.0	3.3	1.0	81.3	2.2	3.8	2.0	3.3	1.0
Supplies	1.1	-	0.9	1.5	1.6	78.1	1.4	-	0.9	1.5	1.7
Delivery	2.7	8.9	0.3	1.3	1.4	79.8	3.4	8.9	0.3	1.9	2.1
Fuel Expense	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	1.8	...	0.7	1.1	0.9	69.6	2.6	...	8.2	1.3	1.1
Profit (loss)	4.4	...	4.7	-3.2	3.6	100.0	4.4	...	4.7	-3.2	3.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6582 - Gift, Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in gifts, novelty merchandise and souvenirs such as: retail carvings and artwork, retail handicraft ceramics, retail seasonal and holiday decorations, retail handicraft decoupage, retail eskimo carvings, retail gift wrap supplies, gift shops, retail handcrafted goods (novelties, souvenirs), joke shops, retail handicraft macramé, retail handicraft metalwork, retail novelty merchandise, retail handicraft pottery, and retail souvenirs.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,021	255	255	255	256
Businesses in sample	21				
Low sales value (\$000's)	(1)	(1)	38	60	127
High sales value (\$000's)	(1)	38	60	127	(1)
Average (\$000's)					
Assets					
Cash	3	-	-	5	5
Accounts and Notes Receivable	2	-	-	3	5
Inventory	41	-	20	33	96
Other Current Assets	1	-	-	1	2
Total Current Assets	47	-	20	42	108
Fixed Assets	15	-	6	16	32
Less: Accum. Dep. on Fixed Assets	7	-	3	7	15
Other Assets	3	-	-	1	10
Total Assets	58	-	24	52	134
Liabilities and Equity					
Current Loans	7	-	4	7	15
Other Current Liabilities	15	-	6	7	44
Total Current Liabilities	23	-	10	15	59
Mortgages Payable	1	-	-	-	3
Long Term Debt	-	-	-	-	1
Other Liabilities	21	-	14	37	23
Total Liabilities	45	-	25	52	85
Total Equity	13	-	-1	-	49

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,021	255	255	255	256
Businesses in sample	21				
Low sales value (\$000's)	(1)	(1)	38	60	127
High sales value (\$000's)	(1)	38	60	127	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.8	-	2.0	3.9	1.9
Leverage Ratios					
Debt/Equity ratio (times)	-1.3	-	-8.6	-1.6	4.7
Interest Coverage ratio (times)	0.8	...	4.2	-	3.8
Debt ratio (times)	0.9	-	1.1	1.0	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	430	--	--	--	--
Businesses in sample	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	9	--	--	--	--
Sale of Fixed Assets	3	--	--	--	--
Increase in Long Term Debt	3	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	3	--	--	--	--
Sale of Investments	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	19	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	4	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	4	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	1	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	10	--	--	--	--
Increase (Decrease) in Net Working Capital	9	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Gift, Novelty and Souvenir Stores (SIC 6582)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	2,117	77,344	6,646	314	96
less than 20	2,041	50,857	4,324	303	96
20 - 99	60	18,425	1,572	8	-
100 - 499	14	X	650	3	-
500 and over	X	X	100	-	-
1985					
Total	1,383	78,046	5,784	111	-
less than 20	1,315	44,904	3,279	108	-
20 - 99	56	23,177	1,708	2	-
100 - 499	10	X	758	1	-
500 and over	X	X	39	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	641	157	163	160	161
Total Sales \$	90,146	3,118	7,497	15,812	63,719
Total Expense \$	86,551	2,785	7,284	14,651	61,831
Net Profit (loss) \$	3,595	333	213	1,161	1,888
Businesses reporting a profit (No.)	468	122	109	114	123
Total Sales \$	69,822	2,489	5,135	11,533	50,665
Total Expense \$	64,532	2,020	4,482	10,086	47,944
Net Profit \$	5,290	469	653	1,447	2,721
Businesses reporting loss (No.)	173	35	54	46	38
Total Sales \$	20,324	629	2,362	4,279	13,054
Total Expense \$	22,019	765	2,802	4,565	13,887
Net Loss \$	-1,695	-136	-440	-286	-833
1983					
All Businesses (No.)	756	182	195	189	190
Total Sales \$	84,290	2,591	5,837	14,581	61,281
Total Expense \$	80,180	2,084	5,351	13,553	59,192
Net Profit (loss) \$	4,110	507	486	1,028	2,089
Businesses reporting a profit (No.)	607	168	145	155	139
Total Sales \$	63,366	2,381	4,570	11,623	44,792
Total Expense \$	57,607	1,692	3,895	10,178	41,842
Net Profit \$	5,759	689	675	1,445	2,950
Businesses reporting a loss (No.)	149	14	50	34	51
Total Sales \$	20,924	210	1,267	2,958	16,489
Total Expense \$	22,573	392	1,456	3,375	17,350
Net Loss \$	-1,649	-182	-189	-417	-861
1984					
All Businesses (No.)	1,025	251	256	262	256
Total Sales \$	141,200	4,276	11,742	28,416	96,766
Total Expense \$	135,205	3,763	10,624	26,549	94,269
Net Profit (loss) \$	5,995	513	1,118	1,867	2,497
Businesses reporting a profit (No.)	829	182	220	244	183
Total Sales \$	116,104	3,064	10,219	26,413	76,408
Total Expense \$	105,970	2,133	8,804	24,269	70,764
Net Profit \$	10,134	931	1,415	2,144	5,644
Businesses reporting a loss (No.)	196	69	36	18	73
Total Sales \$	25,096	1,212	1,523	2,003	20,358
Total Expense \$	29,235	1,630	1,820	2,280	23,505
Net Loss \$	-4,139	-418	-297	-277	-3,147
1985					
All Businesses (No.)	1,029	256	258	246	269
Total Sales \$	145,954	5,374	13,122	24,601	102,857
Total Expense \$	140,863	5,125	12,460	23,812	99,466
Net Profit (loss) \$	5,091	249	662	789	3,391
Businesses reporting a profit (No.)	804	188	178	184	254
Total Sales \$	129,683	3,851	8,506	19,117	98,209
Total Expense \$	123,087	2,969	7,385	18,021	94,712
Net Profit \$	6,596	882	1,121	1,096	3,497
Businesses reporting a loss (No.)	225	68	80	62	15
Total Sales \$	16,271	1,523	4,616	5,484	4,648
Total Expense \$	17,776	2,156	5,075	5,791	4,754
Net Loss \$	-1,505	-633	-459	-307	-106

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	6,977	1,744	1,744	1,744	1,745
Businesses in sample	207				
Low sales value (\$000's)	(1)	(1)	28	64	133
High sales value (\$000's)	(1)	28	64	133	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	53.2	54.4	51.4	57.1	50.1	98.7	54.0	54.4	53.1	57.1	51.1
Mortgage Interest	10.5	7.3	8.5	14.2	12.1	30.3	34.8	35.2	29.4	42.4	32.1
Depreciation	10.3	7.5	15.0	9.0	9.7	76.5	13.4	12.1	17.9	12.8	10.8
Repairs & Maintenance	7.2	6.9	5.1	9.5	7.1	74.7	9.6	10.5	7.8	11.2	8.5
Heat, Light & Telephone	8.6	10.3	7.0	9.1	8.0	73.0	11.8	16.6	9.4	12.3	9.9
Business & Property Tax	12.3	18.0	9.6	11.2	10.6	96.3	12.8	18.3	10.7	11.2	11.0
Insurance	2.7	3.9	2.6	2.8	1.5	77.5	3.5	6.1	3.5	3.2	1.7
Rent	1.6	0.5	3.6	1.3	1.0	13.9	11.6	11.0	22.7	9.9	4.8
Personnel Expenses	10.0	11.5	12.3	7.0	9.2	51.8	19.3	42.4	23.5	15.4	11.2
Financial Expenses	16.7	20.6	17.8	14.7	13.6	96.2	17.3	20.6	19.7	15.5	13.7
Bank Interest & Charges	13.1	16.3	13.2	12.3	10.8	85.1	15.4	20.6	16.5	13.8	11.8
Professional Fees	3.5	4.3	4.5	2.4	2.8	88.6	4.0	5.0	5.4	2.8	2.9
Other Expenses	13.1	13.5	13.9	9.9	15.0	87.7	14.9	16.2	15.9	11.2	16.4
Profit (loss)	7.0	-0.1	4.6	11.3	12.2	98.0	7.2	-0.1	4.8	11.3	12.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 751 - Operators of Buildings and Dwellings

Businesses primarily engaged in the operating or in owning and operating buildings and dwellings.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	6,977	1,744	1,744	1,744	1,745
Businesses in sample	207				
Low sales value (\$000's)	(1)	(1)	28	64	133
High sales value (\$000's)	(1)	28	64	133	(1)
Average (\$000's)					
Assets					
Cash	19	3	7	12	54
Accounts and Notes Receivable	7	1	2	5	21
Inventory	3	-	-	1	10
Other Current Assets	26	5	15	12	72
Total Current Assets	56	9	24	30	157
Fixed Assets	483	86	196	347	1,286
Less: Accum. Dep. on Fixed Assets	77	16	40	47	204
Other Assets	102	24	78	107	196
Total Assets	564	103	259	437	1,435
Liabilities and Equity					
Current Loans	15	-	12	9	40
Other Current Liabilities	67	10	45	25	185
Total Current Liabilities	82	10	57	34	225
Mortgages Payable	169	20	57	129	465
Long Term Debt	29	6	9	9	92
Other Liabilities	136	25	52	140	324
Total Liabilities	417	61	175	312	1,105
Total Equity	146	42	84	125	330

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	6,977	1,744	1,744	1,744	1,745
Businesses in sample	207				
Low sales value (\$000's)	(1)	(1)	28	64	133
High sales value (\$000's)	(1)	28	64	133	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.8	2.8	3.5	1.4	3.6
Leverage Ratios					
Debt/Equity ratio (times)	174.7	-5.9	20.2	...	...
Interest Coverage ratio (times)	...	88.8	54.5	79.3	...
Debt ratio (times)	0.9	0.8	1.3	0.8	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Operators of Buildings and Dwellings (SIC 751)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	6,762	1,690	1,690	1,691	1,691
Businesses in sample	150				
Low sales value (\$000's)	(1)	(1)	30	64	145
High sales value (\$000's)	(1)	30	64	145	(1)
Average (\$000's)					
Source of Funds					
From Operations	32	12	7	44	63
Sale of Fixed Assets	65	25	31	16	185
Increase in Long Term Debt	55	3	32	53	131
Advances From Owners and Affiliates	6	5	9	1	9
From Government	-	-	-	1	-
Increase in Share Capital	32	2	3	105	20
Sale of Investments	16	2	3	20	37
Tax Adjustments	1	1	-	1	1
Other Sources	8	1	-	23	10
Total	214	50	86	263	456
Application of Funds					
Purchase of Fixed Assets	76	2	53	133	115
Payment of Dividends	16	6	3	37	17
Repayment of Long Term Debt	61	4	34	38	168
Current Portion of Long Term Debt	9	-	1	-	36
Purchase of Investments	27	19	5	24	60
Repayment of Adv. From Owners and Affil.	10	2	4	5	27
Decrease in Equity	9	1	3	3	32
Tax Adjustments	2	1	1	1	4
Other Applications	1	-	-	-	4
Total	212	34	105	241	464
Increase (Decrease) in Net Working Capital	3	16	-19	22	-8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Operators of Buildings and Dwellings (SIC 751)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	2,845	218,322	13,389	492	356
less than 20	2,708	95,711	5,968	481	349
20 - 99	115	55,027	3,449	9	7
100 - 499	13	21,326	1,327	1	-
500 and over	9	46,258	2,645	1	-
1985					
Total	2,959	268,973	14,285	323	...
less than 20	2,827	120,904	6,511	312	...
20 - 99	106	69,122	3,711	8	...
100 - 499	19	48,387	2,590	3	...
500 and over	7	30,560	1,473	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	4,173	1,043	1,043	1,044	1,043
Total Sales \$	642,558	20,485	49,745	106,074	466,254
Total Expense \$	676,208	23,485	56,162	122,458	474,103
Net Profit (loss) \$	-33,650	-3,000	-6,417	-16,384	-7,849
Businesses reporting a profit (No.)	1,317	438	265	287	327
Total Sales \$	206,835	7,948	12,535	28,839	157,513
Total Expense \$	150,523	4,679	7,517	18,166	120,161
Net Profit \$	56,312	3,269	5,018	10,673	37,352
Businesses reporting loss (No.)	2,856	605	778	757	716
Total Sales \$	435,723	12,537	37,210	77,235	308,741
Total Expense \$	525,685	18,806	48,645	104,292	353,942
Net Loss \$	-89,962	-6,269	-11,435	-27,057	-45,201
1983					
All Businesses (No.)	4,418	1,104	1,105	1,104	1,105
Total Sales \$	750,751	23,325	55,809	132,666	538,951
Total Expense \$	677,659	19,639	46,110	119,351	492,559
Net Profit (loss) \$	73,092	3,686	9,699	13,315	46,392
Businesses reporting a profit (No.)	2,260	541	587	568	564
Total Sales \$	382,637	11,252	29,687	67,755	273,943
Total Expense \$	220,092	2,033	13,112	37,245	167,702
Net Profit \$	162,545	9,219	16,575	30,510	106,241
Businesses reporting a loss (No.)	2,158	563	518	536	541
Total Sales \$	368,114	12,073	26,122	64,911	265,008
Total Expense \$	457,567	17,606	32,998	82,106	324,857
Net Loss \$	-89,453	-5,533	-6,876	-17,195	-59,849
1984					
All Businesses (No.)	6,253	1,537	1,561	1,588	1,567
Total Sales \$	1,005,919	30,117	70,676	163,030	742,096
Total Expense \$	814,462	25,729	29,215	163,101	596,417
Net Profit (loss) \$	191,457	4,388	41,461	-71	145,679
Businesses reporting a profit (No.)	4,343	1,138	991	1,076	1,138
Total Sales \$	758,223	22,829	43,505	109,123	582,766
Total Expense \$	508,403	15,721	3,510	77,959	418,233
Net Profit \$	249,820	7,108	39,995	31,164	164,533
Businesses reporting a loss (No.)	1,910	399	570	512	429
Total Sales \$	247,696	7,288	27,171	53,907	159,330
Total Expense \$	306,059	10,008	32,725	85,142	178,184
Net Loss \$	-58,363	-2,720	-5,554	-31,235	-18,854
1985					
All Businesses (No.)	6,977	1,744	1,706	1,778	1,749
Total Sales \$	972,589	29,978	73,847	166,949	701,815
Total Expense \$	704,343	38,601	48,669	128,685	488,388
Net Profit (loss) \$	268,246	-8,623	25,178	38,264	213,427
Businesses reporting a profit (No.)	4,835	1,096	1,091	1,238	1,410
Total Sales \$	759,070	19,779	46,256	116,587	576,448
Total Expense \$	414,638	4,431	11,308	66,754	341,007
Net Profit \$	344,432	15,348	34,948	49,833	235,441
Businesses reporting a loss (No.)	2,142	648	615	540	339
Total Sales \$	213,519	10,199	27,591	50,362	125,367
Total Expense \$	289,705	43,032	37,361	61,931	147,381
Net Loss \$	-76,186	-32,833	-9,770	-11,569	-22,014

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,059	514	515	515	515
Businesses in sample	58				
Low sales value (\$000's)	(1)	(1)	31	55	144
High sales value (\$000's)	(1)	31	55	144	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	46.0	38.2	51.0	53.6	41.1	96.0	47.9	38.2	56.4	53.6	43.5
Mortgage Interest	5.5	...	...	...	...	17.6	31.2	...	...	...	...
Depreciation	12.2	10.0	18.9	11.5	8.3	76.6	15.9	17.8	28.0	12.7	9.2
Repairs & Maintenance	4.1	1.4	3.7	6.3	5.0	55.0	7.5	5.6	11.7	7.7	6.2
Heat, Light & Telephone	6.8	7.5	3.1	10.3	6.6	60.6	11.2	11.0	7.5	20.5	8.1
Business & Property Tax	10.2	10.1	9.5	13.1	8.2	91.6	11.1	10.3	11.9	13.1	9.2
Insurance	2.1	2.8	1.0	3.5	1.3	56.3	3.7	7.2	3.0	4.5	1.7
Rent	5.1	-	13.9	5.2	1.0	22.1	23.0	-	38.4	19.8	4.1
Personnel Expenses	17.4	36.3	10.1	13.2	11.8	58.1	29.9	52.4	31.1	26.7	14.5
Financial Expenses	22.0	14.2	32.0	29.1	13.0	93.4	23.6	14.2	41.3	29.1	13.4
Bank Interest & Charges	17.8	8.9	26.4	25.8	10.3	85.2	20.9	12.6	34.0	25.8	11.2
Professional Fees	4.2	5.3	5.6	3.2	2.7	84.0	5.0	6.3	8.2	3.2	3.2
Other Expenses	14.8	15.5	17.8	4.1	21.0	80.3	18.5	21.9	20.4	6.3	21.9
Profit (loss)	-0.2	-4.2	-10.8	0.1	13.2	98.9	-0.2	-4.2	-10.8	0.1	13.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7512 - Operators of Non-Residential Buildings

Businesses primarily engaged in operating, or owning and operating buildings and dwellings such as: arena operating, conference/convention centre operating, leasing non-residential buildings, meeting hall operating, office building rental, real estate operating - non-residential buildings, shopping centre operating, stadium operating and theatre building operating.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,059	514	515	515	515
Businesses in sample	58				
Low sales value (\$000's)	(1)	(1)	31	55	144
High sales value (\$000's)	(1)	31	55	144	(1)
Average (\$000's)					
Assets					
Cash	30	1	5	32	76
Accounts and Notes Receivable	10	-	4	2	30
Inventory	4	-	-	-	15
Other Current Assets	49	8	39	13	124
Total Current Assets	92	9	48	47	245
Fixed Assets	570	127	267	517	1,288
Less: Accum. Dep. on Fixed Assets	94	41	73	88	166
Other Assets	83	28	35	43	214
Total Assets	650	123	278	519	1,581
Liabilities and Equity					
Current Loans	12	-	31	8	9
Other Current Liabilities	108	33	92	88	207
Total Current Liabilities	121	33	123	96	215
Mortgages Payable	190	11	9	204	508
Long Term Debt	49	-	31	5	148
Other Liabilities	137	5	68	107	343
Total Liabilities	497	50	231	412	1,214
Total Equity	154	74	47	107	367

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,059	514	515	515	515
Businesses in sample	58				
Low sales value (\$000's)	(1)	(1)	31	55	144
High sales value (\$000's)	(1)	31	55	144	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.7	1.8	0.6	1.0	7.3
Leverage Ratios					
Debt/Equity ratio (times)	4.2	1.5	6.6	-1.5	9.6
Interest Coverage ratio (times)	...	5.1	37.7	98.8	...
Debt ratio (times)	1.3	0.7	2.8	0.9	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Operators of Non-Residential Buildings (SIC 7512)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,952	488	488	488	488
Businesses in sample	52				
Low sales value (\$000's)	(1)	(1)	26	57	150
High sales value (\$000's)	(1)	26	57	150	(1)
Average (\$000's)					
Source of Funds					
From Operations	50	40	3	100	56
Sale of Fixed Assets	118	-	31	14	403
Increase in Long Term Debt	67	-	56	79	127
Advances From Owners and Affiliates	11	7	16	-	19
From Government	1	-	-	3	-
Increase in Share Capital	79	-	8	283	26
Sale of Investments	24	3	2	54	35
Tax Adjustments	-	-	-	1	1
Other Sources	12	-	-	29	17
Total	361	50	116	562	682
Application of Funds					
Purchase of Fixed Assets	170	-	116	358	197
Payment of Dividends	27	-	6	79	22
Repayment of Long Term Debt	49	3	35	51	101
Current Portion of Long Term Debt	17	-	-	-	65
Purchase of Investments	27	-	-	32	71
Repayment of Adv. From Owners and Affil.	20	-	1	-	74
Decrease in Equity	17	-	5	7	52
Tax Adjustments	1	-	1	-	2
Other Applications	2	-	1	1	5
Total	328	3	164	527	587
Increase (Decrease) in Net Working Capital	33	48	-48	35	95

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Operators of Buildings and Dwellings (SIC 751)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	2,845	218,322	13,389	492	356
less than 20	2,708	95,711	5,968	481	349
20 - 99	115	55,027	3,449	9	7
100 - 499	13	21,326	1,327	1	-
500 and over	9	46,258	2,645	1	-
1985					
Total	2,959	268,973	14,285	323	-
less than 20	2,827	120,904	6,511	312	-
20 - 99	106	69,122	3,711	8	-
100 - 499	19	48,387	2,590	3	-
500 and over	7	30,560	1,473	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	960	240	239	240	241
Total Sales \$	159,035	4,443	11,169	25,179	118,244
Total Expense \$	166,250	4,557	12,306	27,262	122,125
Net Profit (loss) \$	-7,215	-114	-1,137	-2,083	-3,881
Businesses reporting a profit (No.)	330	124	62	67	77
Total Sales \$	54,096	2,118	2,900	6,940	42,138
Total Expense \$	39,906	901	1,718	4,840	32,447
Net Profit \$	14,190	1,217	1,182	2,100	9,691
Businesses reporting loss (No.)	630	116	177	173	164
Total Sales \$	104,939	2,325	8,269	18,239	76,106
Total Expense \$	126,344	3,656	10,588	22,422	89,678
Net Loss \$	-21,405	-1,331	-2,319	-4,183	-13,572
1983					
All Businesses (No.)	974	221	266	244	243
Total Sales \$	187,804	4,460	12,989	31,698	138,657
Total Expense \$	191,278	2,732	10,665	30,785	147,096
Net Profit (loss) \$	-3,474	1,728	2,324	913	-8,439
Businesses reporting a profit (No.)	479	116	142	111	110
Total Sales \$	89,005	2,316	6,702	14,490	65,497
Total Expense \$	61,191	902	2,850	7,779	51,464
Net Profit \$	27,814	1,414	3,852	6,711	14,033
Businesses reporting a loss (No.)	495	105	124	133	133
Total Sales \$	98,799	2,144	6,287	17,208	73,160
Total Expense \$	130,087	3,634	7,815	23,006	95,632
Net Loss \$	-31,288	-1,490	-1,528	-5,798	-22,472
1984					
All Businesses (No.)	1,644	397	410	407	430
Total Sales \$	326,131	8,410	22,051	55,174	240,496
Total Expense \$	245,988	7,446	7,213	53,667	192,088
Net Profit (loss) \$	80,143	964	14,838	1,507	48,408
Businesses reporting a profit (No.)	1,108	288	269	243	308
Total Sales \$	240,505	5,837	13,478	35,328	185,862
Total Expense \$	138,532	4,136	24,906	29,040	130,262
Net Profit \$	101,973	1,701	-11,428	6,288	55,600
Businesses reporting a loss (No.)	536	109	141	164	122
Total Sales \$	85,626	2,573	8,573	19,846	54,634
Total Expense \$	107,456	3,310	17,693	24,627	61,826
Net Loss \$	-21,830	-737	-9,120	-4,781	-7,192
1985					
All Businesses (No.)	2,059	509	521	476	553
Total Sales \$	332,027	9,576	25,656	52,430	244,365
Total Expense \$	150,642	6,176	24,102	31,524	88,840
Net Profit (loss) \$	181,385	3,400	1,554	20,906	155,525
Businesses reporting a profit (No.)	1,438	358	256	391	433
Total Sales \$	264,089	7,492	13,793	41,958	200,846
Total Expense \$	59,170	3,400	6,673	16,881	32,216
Net Profit \$	204,919	4,092	7,120	25,077	168,630
Businesses reporting a loss (No.)	621	151	265	85	120
Total Sales \$	67,938	2,084	11,863	10,472	43,519
Total Expense \$	91,472	2,776	17,429	14,643	56,624
Net Loss \$	-23,534	-692	-5,566	-4,171	-13,105

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,780	695	695	695	695
Businesses in sample	104				
Low sales value (\$000's)	(1)	(1)	46	88	240
High sales value (\$000's)	(1)	46	88	240	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	13.4	14.6	18.2	9.6	11.4	99.7	13.4	14.6	18.2	9.6	11.5
Mortgage Interest	0.3	...	...	...	...	2.3	15.1	-	...	-	...
Depreciation	2.8	3.5	2.9	2.1	3.0	84.7	3.4	7.1	3.1	2.1	3.2
Repairs & Maintenance	0.8	0.2	1.9	0.5	0.7	42.0	1.9	0.9	4.0	1.0	1.3
Heat, Light & Telephone	2.8	1.8	4.0	2.5	2.7	95.4	2.9	1.8	4.3	2.5	3.0
Business & Property Tax	1.0	1.3	1.0	0.9	0.9	94.7	1.1	1.3	1.2	0.9	1.0
Insurance	1.5	3.1	1.4	0.9	0.8	89.9	1.7	3.7	1.6	0.9	0.9
Rent	4.1	4.8	5.7	2.7	3.3	91.1	4.5	4.8	6.1	3.1	3.8
Personnel Expenses	52.8	55.1	48.5	54.0	53.6	97.7	54.0	55.1	52.1	54.0	54.8
Financial Expenses	5.1	4.6	8.2	4.0	3.7	99.6	5.1	4.6	8.2	4.0	3.7
Bank Interest & Charges	1.8	1.9	3.4	1.0	1.0	94.6	1.9	1.9	3.4	1.1	1.2
Professional Fees	3.3	2.7	4.8	3.0	2.7	99.1	3.3	2.7	4.8	3.0	2.8
Other Expenses	19.8	21.6	20.7	15.0	22.0	99.7	19.8	21.6	20.7	15.0	22.2
Profit (loss)	8.9	4.1	4.4	17.3	9.4	99.2	9.0	4.1	4.4	17.3	9.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7611 - Insurance and Real Estate Agencies

Businesses primarily engaged in either the selling of insurance and pension products as an independent agent or broker or dealing in real estate such as buying and selling for others, managing and appraising real estate for others or whose activities encompass both fields such as: real estate appraisal services, independent insurance claim adjusters, insurance agents and brokers, insurance and real estate agencies, insurance broker services and real estate agencies

TABLE 2. Balance Sheet Profile for 1985
Quebec, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,780	695	695	695	695
Businesses in sample	104				
Low sales value (\$000's)	(1)	(1)	46	88	240
High sales value (\$000's)	(1)	46	88	240	(1)
Average (\$000's)					
Assets					
Cash	41	6	18	45	92
Accounts and Notes Receivable	66	1	21	35	200
Inventory	5	-	2	-	18
Other Current Assets	28	1	32	20	57
Total Current Assets	140	8	73	100	367
Fixed Assets	47	4	21	28	131
Less: Accum. Dep. on Fixed Assets	20	1	7	12	58
Other Assets	40	-	13	34	110
Total Assets	207	11	100	150	549
Liabilities and Equity					
Current Loans	10	-	12	3	25
Other Current Liabilities	103	6	44	64	287
Total Current Liabilities	113	6	56	67	313
Mortgages Payable	2	-	5	-	1
Long Term Debt	-	-	-	-	1
Other Liabilities	25	4	2	15	76
Total Liabilities	140	10	63	83	391
Total Equity	67	1	37	67	158

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,780	695	695	695	695
Businesses in sample	104				
Low sales value (\$000's)	(1)	(1)	46	88	240
High sales value (\$000's)	(1)	46	88	240	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.3	1.8	1.5	4.2	1.8
Leverage Ratios					
Debt Equity ratio (times)	150.1	18.7	4.7	-0.1	...
Interest Coverage ratio (times)	173.3	14.1	103.9	234.0	...
Debt ratio (times)	0.7	1.0	0.6	0.6	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Insurance and Real Estate Agencies (SIC 7611)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,366	591	591	592	592
Businesses in sample	92				
Low sales value (\$000's)	(1)	(1)	56	122	270
High sales value (\$000's)	(1)	56	122	270	(1)
Average (\$000's)					
Source of Funds					
From Operations	30	2	10	30	77
Sale of Fixed Assets	6	2	-	-	22
Increase in Long Term Debt	12	2	-	-	46
Advances From Owners and Affiliates	6	-	-	4	20
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	1
Sale of Investments	2	2	-	-	6
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	58	7	10	35	172
Application of Funds					
Purchase of Fixed Assets	11	3	1	5	35
Payment of Dividends	9	3	7	6	20
Repayment of Long Term Debt	15	2	2	3	52
Current Portion of Long Term Debt	-	-	-	-	1
Purchase of Investments	10	-	8	2	31
Repayment of Adv. From Owners and Affil.	10	2	-	8	28
Decrease in Equity	2	1	2	1	4
Tax Adjustments	1	-	1	1	2
Other Applications	-	-	-	-	1
Total	59	11	21	25	174
Increase (Decrease) in Net Working Capital	-1	-3	-10	10	-1

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Insurance and Real Estate Agencies (SIC 7611)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	3,029	362,703	19,915	489	405
less than 20	2,859	161,335	8,865	473	396
20 - 99	127	73,984	4,059	14	9
100 - 499	30	49,108	2,692	1	-
500 and over	13	78,276	4,299	1	-
1985					
Total	3,454	482,974	23,960	347	-
less than 20	3,265	206,995	10,284	334	-
20 - 99	146	91,552	4,525	10	-
100 - 499	30	47,418	2,356	3	-
500 and over	13	137,009	6,795	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	2,640	659	660	660	660
Total Sales \$	510,961	17,700	49,147	106,277	337,837
Total Expense \$	462,302	16,734	41,691	93,032	310,845
Net Profit (loss) \$	48,659	966	7,456	13,245	26,992
Businesses reporting a profit (No.)	1,912	397	498	501	516
Total Sales \$	389,457	10,556	37,185	81,160	260,556
Total Expense \$	320,832	5,829	27,306	64,845	222,852
Net Profit \$	68,625	4,727	9,879	16,315	37,704
Businesses reporting loss (No.)	728	262	162	159	145
Total Sales \$	121,504	7,144	11,962	25,117	77,281
Total Expense \$	141,470	10,905	14,385	28,187	87,993
Net Loss \$	-19,966	-3,761	-2,423	-3,070	-10,712
1983					
All Businesses (No.)	2,536	634	634	634	634
Total Sales \$	504,054	17,455	47,802	103,563	335,234
Total Expense \$	456,581	17,652	40,856	91,405	306,668
Net Profit (loss) \$	47,473	-197	6,946	12,158	28,566
Businesses reporting a profit (No.)	1,721	400	407	456	458
Total Sales \$	355,680	10,804	31,618	74,679	238,579
Total Expense \$	289,099	7,234	22,286	59,074	200,505
Net Profit \$	66,581	3,570	9,332	15,605	38,074
Businesses reporting a loss (No.)	815	234	227	178	176
Total Sales \$	148,374	6,651	16,184	28,884	96,655
Total Expense \$	167,482	10,418	18,570	32,331	106,163
Net Loss \$	-19,108	-3,767	-2,386	-3,447	-9,508
1984					
All Businesses (No.)	3,521	859	901	876	885
Total Sales \$	722,426	25,323	67,232	150,027	479,844
Total Expense \$	628,727	18,968	47,804	129,383	432,572
Net Profit (loss) \$	93,699	6,355	19,428	20,644	47,272
Businesses reporting a profit (No.)	2,928	644	823	695	766
Total Sales \$	610,111	18,046	61,056	119,086	411,925
Total Expense \$	505,036	9,323	41,293	95,831	358,586
Net Profit \$	105,075	8,723	19,763	23,255	53,334
Businesses reporting a loss (No.)	593	215	78	181	119
Total Sales \$	112,315	7,277	6,176	30,941	67,921
Total Expense \$	123,691	9,645	6,511	33,552	73,981
Net Loss \$	-11,376	-2,368	-335	-2,611	-6,060
1985					
All Businesses (No.)	2,781	676	713	675	711
Total Sales \$	638,236	23,491	54,689	114,576	445,481
Total Expense \$	573,915	30,745	50,433	93,775	398,961
Net Profit (loss) \$	64,321	-7,254	4,256	20,801	46,519
Businesses reporting a profit (No.)	2,193	436	536	648	571
Total Sales \$	523,612	15,348	42,113	109,085	357,066
Total Expense \$	442,585	11,492	36,920	88,241	305,931
Net Profit \$	81,027	3,856	5,193	20,844	51,135
Businesses reporting a loss (No.)	588	240	177	27	14
Total Sales \$	114,624	8,143	12,576	5,491	88,414
Total Expense \$	131,330	19,253	13,513	5,534	93,030
Net Loss \$	-16,706	-11,110	-937	-43	-4,616

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	544	136	136	136	136
Businesses in sample	49				
Low sales value (\$000's)	(1)	(1)	38	49	157
High sales value (\$000's)	(1)	38	49	157	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	11.3	17.5	14.3	8.4	5.5	100.0	11.3	17.5	14.3	8.4	5.5
Mortgage Interest	0.3	...	...	...	...	2.1	15.8	...	...	...	...
Depreciation	4.8	4.5	11.6	1.7	1.7	82.8	5.8	8.4	13.5	1.9	1.7
Repairs & Maintenance	1.0	2.4	-	0.4	1.3	24.7	4.1	8.7	-	1.1	3.6
Heat, Light & Telephone	1.9	3.7	-	2.9	1.0	70.8	2.7	4.5	0.2	3.0	1.2
Business & Property Tax	0.7	2.2	0.3	0.1	0.2	62.1	1.1	4.2	0.4	0.2	0.3
Insurance	0.3	0.4	0.3	0.2	0.2	51.2	0.5	1.6	0.9	0.2	0.3
Rent	2.3	2.9	2.2	3.1	1.2	70.4	3.3	7.5	4.4	3.2	1.3
Personnel Expenses	23.0	4.5	22.3	40.8	23.2	74.1	31.0	17.4	29.7	43.2	23.5
Financial Expenses	6.0	6.8	5.3	6.2	5.7	92.1	6.5	8.3	5.6	6.5	6.0
Bank Interest & Charges	2.0	1.8	4.6	0.7	0.9	75.9	2.6	2.6	4.9	1.1	1.2
Professional Fees	4.0	5.0	0.7	5.5	4.9	65.5	6.2	10.6	1.3	8.8	5.1
Franchise Fees	-	...	...	...	...	0.1	8.0	-	-	...	-
Sales and Admin. Expenses	5.8	5.9	5.3	7.9	4.2	94.1	6.2	6.1	6.6	7.9	4.2
Advertising	1.4	2.0	1.4	1.1	1.3	69.4	2.1	3.8	2.4	1.7	1.3
Supplies	2.8	1.6	2.8	5.0	1.6	87.7	3.2	1.8	3.6	5.2	1.9
Delivery	1.6	2.3	1.0	1.8	1.3	53.6	3.0	3.7	6.9	2.9	1.8
Other Expenses	27.7	22.9	26.2	17.3	44.1	88.5	31.3	23.7	27.5	24.9	47.0
Profit (loss)	26.1	42.4	26.6	19.3	17.2	92.1	28.4	42.4	26.6	27.9	17.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7721 - Computer Services

Businesses primarily engaged in providing computer facilities on a rental, leasing or time sharing basis and such activities as programming, planning and systems work.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Total 25%
Number of businesses (estimated)	544	136	136	136	136
Businesses in sample	49				
Low sales value (\$000's)	(1)	(1)	38	49	15
High sales value (\$000's)	(1)	38	49	157	
Average (\$000's)					
Assets					
Cash	8	-	2	3	2
Accounts and Notes Receivable	27	-	2	11	9
Inventory	5	2	-	-	1
Other Current Assets	15	-	4	-	5
Total Current Assets	55	2	7	14	19
Fixed Assets	24	1	23	28	4
Less: Accum. Dep. on Fixed Assets	6	-	5	2	1
Other Assets	8	-	9	1	2
Total Assets	81	3	34	41	24
Liabilities and Equity					
Current Loans	3	1	1	1	
Other Current Liabilities	44	-	14	19	14
Total Current Liabilities	47	2	15	20	14
Mortgages Payable	-	-	-	-	
Long Term Debt	2	1	2	-	
Other Liabilities	7	-	7	14	
Total Liabilities	56	2	24	34	16
Total Equity	25	1	10	8	7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Total 25%
Number of businesses (estimated)	544	136	136	136	136
Businesses in sample	49				
Low sales value (\$000's)	(1)	(1)	38	49	15
High sales value (\$000's)	(1)	38	49	157	
Average					
Liquidity Ratio					
Current ratio (times)	1.1	1.3	0.5	1.0	1
Leverage Ratios					
Debt/Equity ratio (times)	78.8	-10.9	-4.6	250.6	10
Interest Coverage ratio (times)	86.2	251.8	57.4	21.8	30
Debt ratio (times)	0.7	1.1	0.6	0.7	0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Computer Services (SIC 7721)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	496	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	29	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	8	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	40	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	12	--	--	--	--
Payment of Dividends	4	--	--	--	--
Repayment of Long Term Debt	6	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	1	--	--	--	--
Repayment of Adv. From Owners and Affil.	4	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	4	--	--	--	--
Total	32	--	--	--	--
Increase (Decrease) in Net Working Capital	8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Computer Services (SIC 7721)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	402	112,593	4,365	112	95
less than 20	348	24,643	959	107	93
20 - 99	32	20,130	786	2	2
100 - 499	17	41,701	1,611	3	-
500 and over	5	26,119	1,009	-	-
1985					
Total	708	183,750	7,441	164	...
less than 20	617	45,882	1,858	149	-
20 - 99	63	41,292	1,672	13	-
100 - 499	20	36,967	1,497	1	-
500 and over	8	59,609	2,414	1	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	347	86	87	87	87
Total Sales \$	44,373	1,520	3,946	7,557	31,350
Total Expense \$	41,634	1,415	3,371	6,247	30,601
Net Profit (loss) \$	2,739	105	575	1,310	749
Businesses reporting a profit (No.)	276	60	73	74	69
Total Sales \$	32,717	1,056	3,333	6,407	21,921
Total Expense \$	27,776	786	2,704	4,770	19,516
Net Profit \$	4,941	270	629	1,637	2,405
Businesses reporting loss (No.)	71	26	14	13	18
Total Sales \$	11,656	464	613	1,150	9,429
Total Expense \$	13,858	629	667	1,477	11,081
Net Loss \$	-2,202	-165	-54	-327	-1,651
1983					
All Businesses (No.)	446	111	112	111	112
Total Sales \$	61,809	1,782	4,323	9,918	45,786
Total Expense \$	54,261	1,536	3,280	8,392	41,053
Net Profit (loss) \$	7,548	246	1,043	1,526	4,733
Businesses reporting a profit (No.)	353	64	99	95	99
Total Sales \$	53,128	1,082	3,833	8,513	39,706
Total Expense \$	44,302	580	2,701	6,731	34,299
Net Profit \$	8,826	502	1,132	1,782	5,417
Businesses reporting a loss (No.)	93	47	13	16	13
Total Sales \$	8,681	700	490	1,405	6,086
Total Expense \$	9,959	956	579	1,661	6,761
Net Loss \$	-1,278	-256	-89	-256	-675
1984					
All Businesses (No.)	504	103	130	137	134
Total Sales \$	106,331	2,351	5,292	12,051	86,637
Total Expense \$	91,442	2,330	2,651	9,094	77,367
Net Profit (loss) \$	14,889	21	2,641	2,957	9,270
Businesses reporting a profit (No.)	420	67	130	102	121
Total Sales \$	86,060	1,656	5,292	9,676	69,438
Total Expense \$	68,865	1,348	2,651	6,649	58,217
Net Profit \$	17,195	308	2,641	3,027	11,221
Businesses reporting a loss (No.)	84	36	-	35	13
Total Sales \$	20,271	695	-	2,375	17,201
Total Expense \$	22,577	982	-	2,445	19,156
Net Loss \$	-2,306	-287	-	-70	-1,955
1985					
All Businesses (No.)	552	100	173	134	145
Total Sales \$	90,861	2,320	7,693	9,211	71,638
Total Expense \$	78,441	3,800	6,092	7,673	60,876
Net Profit (loss) \$	12,420	-1,480	1,601	1,538	10,762
Businesses reporting a profit (No.)	449	8	173	134	141
Total Sales \$	83,920	81	7,693	9,211	66,903
Total Expense \$	69,869	24	6,092	7,673	56,112
Net Profit \$	14,051	57	1,601	1,538	10,891
Businesses reporting a loss (No.)	103	92	-	-	4
Total Sales \$	6,941	2,239	-	-	4,702
Total Expense \$	8,572	3,824	-	-	4,770
Net Loss \$	-1,631	-1,585	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,895	723	724	724	724
Businesses in sample	73				
Low sales value (\$000's)	(1)	(1)	23	52	115
High sales value (\$000's)	(1)	23	52	115	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	9.8	3.3	18.8	8.9	8.1	88.8	11.0	4.8	18.8	9.7	8.6
Mortgage Interest	-	...	...	...	...	0.8	1.2	-	-	-	...
Depreciation	1.9	0.5	3.5	1.4	2.2	65.2	2.9	1.3	5.2	1.8	2.8
Repairs & Maintenance	0.3	-	0.3	0.7	0.3	17.8	1.8	0.3	1.2	2.4	1.8
Heat, Light & Telephone	1.6	0.1	4.0	1.1	1.2	50.4	3.1	3.4	5.5	1.7	1.9
Business & Property Tax	0.7	0.5	0.7	0.9	0.6	73.4	0.9	0.7	1.0	1.4	0.6
Insurance	0.7	-	0.8	1.3	0.7	48.2	1.5	0.4	1.9	1.7	1.0
Rent	4.6	2.1	9.6	3.5	3.1	62.3	7.3	6.5	10.4	5.7	5.0
Personnel Expenses	33.6	20.5	24.0	49.6	39.2	75.4	44.5	42.1	33.7	53.7	44.6
Financial Expenses	13.2	26.1	10.8	8.8	7.4	91.1	14.4	32.2	10.8	9.5	8.1
Bank Interest & Charges	3.6	7.9	1.4	1.5	3.5	79.1	4.5	16.1	1.6	1.8	3.9
Professional Fees	9.6	18.2	9.4	7.3	3.8	80.8	11.9	22.4	11.7	8.7	4.9
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	10.5	4.1	19.7	10.5	7.7	81.9	12.9	8.0	19.7	12.4	8.5
Advertising	5.8	3.0	10.8	4.9	4.3	65.2	8.8	15.7	13.6	5.8	5.6
Supplies	3.0	1.1	5.6	3.1	2.2	72.4	4.2	3.1	6.1	3.7	2.9
Delivery	1.8	-	3.3	2.4	1.2	24.6	7.1	-	10.0	8.0	3.6
Other Expenses	15.8	5.5	27.3	9.7	20.7	80.5	19.6	10.7	30.9	10.5	23.4
Profit (loss)	17.1	40.4	-0.7	12.5	16.9	95.9	17.9	48.1	-0.7	12.5	17.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7771 - Management Consulting Services

Businesses primarily engaged in providing business and management consulting services such as: business management consulting services, customs consultants, financial management consultants, manager development consultants, organization management consultants, personnel management consultants and tariff and customs consultants.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,895	723	724	724	724
Businesses in sample	73				
Low sales value (\$000's)	(1)	(1)	23	52	115
High sales value (\$000's)	(1)	23	52	115	(1)
Average (\$000's)					
Assets					
Cash	18	3	5	18	44
Accounts and Notes Receivable	15	6	2	13	38
Inventory	1	-	1	-	3
Other Current Assets	46	3	16	9	157
Total Current Assets	80	12	24	40	242
Fixed Assets	28	1	6	11	93
Less: Accum. Dep. on Fixed Assets	13	-	2	3	46
Other Assets	82	115	4	33	176
Total Assets	177	128	32	82	465
Liabilities and Equity					
Current Loans	7	-	-	3	24
Other Current Liabilities	23	2	6	16	66
Total Current Liabilities	29	2	6	20	90
Mortgages Payable	-	-	-	-	-
Long Term Debt	1	-	2	1	1
Other Liabilities	38	31	20	1	102
Total Liabilities	69	32	28	22	193
Total Equity	108	95	4	60	271

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,895	723	724	724	724
Businesses in sample	73				
Low sales value (\$000's)	(1)	(1)	23	52	115
High sales value (\$000's)	(1)	23	52	115	(1)
Average					
Liquidity Ratio					
Current ratio (times)	8.2	19.0	10.2	2.3	3.6
Leverage Ratios					
Debt/Equity ratio (times)	23.8	3.9	-0.5	1.4	89.1
Interest Coverage ratio (times)	88.9	...	...	17.4	137.6
Debt ratio (times)	0.6	0.4	0.9	0.5	0.5

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Management Consulting Services (SIC 7771)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,891	472	473	473	473
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	46	84	164
High sales value (\$000's)	(1)	46	84	164	(1)
Average (\$000's)					
Source of Funds					
From Operations	49	10	40	19	110
Sale of Fixed Assets	1	-	-	1	2
Increase in Long Term Debt	9	-	1	-	30
Advances From Owners and Affiliates	2	-	-	1	5
From Government	-	-	-	-	-
Increase in Share Capital	4	-	14	-	3
Sale of Investments	35	-	121	-	19
Tax Adjustments	-	-	-	-	-
Other Sources	3	-	-	-	10
Total	103	10	177	21	179
Application of Funds					
Purchase of Fixed Assets	10	-	14	1	23
Payment of Dividends	4	9	1	3	5
Repayment of Long Term Debt	11	-	2	4	33
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	58	-	154	-	68
Repayment of Adv. From Owners and Affil.	19	-	-	28	40
Decrease in Equity	1	-	-	-	3
Tax Adjustments	1	-	-	1	3
Other Applications	-	-	-	1	-
Total	104	9	170	39	174
Increase (Decrease) in Net Working Capital	-1	1	6	-18	5

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Management Consulting Services (SIC 7771)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,654	152,630	7,187	348	371
less than 20	1,580	82,515	3,848	334	347
20 - 99	56	33,983	1,610	13	22
100 - 499	15	33,071	1,567	1	2
500 and over	3	3,061	162	-	-
1985					
Total	2,254	313,373	13,738	391	...
less than 20	2,090	134,992	5,889	359	
20 - 99	139	94,392	4,152	31	
100 - 499	21	64,948	2,867	1	
500 and over	4	19,041	830	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole out less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,537	377	392	384	384
Total Sales \$	216,256	6,457	14,220	32,496	163,083
Total Expense \$	194,169	3,723	10,987	27,436	152,023
Net Profit (loss) \$	22,087	2,734	3,233	5,060	11,060
Businesses reporting a profit (No.)	1,275	333	327	318	297
Total Sales \$	167,207	5,800	11,808	26,946	122,653
Total Expense \$	136,561	2,728	7,992	21,170	104,671
Net Profit \$	30,646	3,072	3,816	5,776	17,982
Businesses reporting loss (No.)	262	44	65	66	87
Total Sales \$	49,049	657	2,412	5,550	40,430
Total Expense \$	57,608	995	2,995	6,266	47,352
Net Loss \$	-8,559	-338	-583	-716	-6,922
1983					
All Businesses (No.)	1,328	331	333	331	333
Total Sales \$	219,625	6,142	16,070	34,141	163,272
Total Expense \$	191,041	4,303	12,451	27,453	146,834
Net Profit (loss) \$	28,584	1,839	3,619	6,688	16,438
Businesses reporting a profit (No.)	1,084	269	284	277	254
Total Sales \$	167,397	4,932	13,644	28,725	120,096
Total Expense \$	131,945	2,143	9,319	20,939	99,544
Net Profit \$	35,452	2,789	4,325	7,786	20,552
Businesses reporting a loss (No.)	244	62	49	54	79
Total Sales \$	52,228	1,210	2,426	5,416	43,176
Total Expense \$	59,096	2,160	3,132	6,514	47,290
Net Loss \$	-6,868	-950	-706	-1,098	-4,114
1984					
All Businesses (No.)	2,943	712	730	752	749
Total Sales \$	431,552	12,870	33,346	68,114	317,222
Total Expense \$	307,189	6,285	24,652	30,111	246,141
Net Profit (loss) \$	124,363	6,585	8,694	38,003	71,081
Businesses reporting a profit (No.)	2,621	638	634	677	672
Total Sales \$	378,749	11,577	29,291	62,429	275,452
Total Expense \$	251,244	4,826	20,198	23,789	202,431
Net Profit \$	127,505	6,751	9,093	38,640	73,021
Businesses reporting a loss (No.)	322	74	96	75	77
Total Sales \$	52,803	1,293	4,055	5,685	41,770
Total Expense \$	55,945	1,459	4,454	6,322	43,710
Net Loss \$	-3,142	-166	-399	-637	-1,940
1985					
All Businesses (No.)	2,896	712	736	710	731
Total Sales \$	377,290	13,182	26,961	58,649	278,499
Total Expense \$	285,488	6,922	21,434	41,234	215,899
Net Profit (loss) \$	91,802	6,260	5,527	17,415	62,600
Businesses reporting a profit (No.)	2,414	591	562	625	63
Total Sales \$	315,777	11,053	22,108	50,180	232,433
Total Expense \$	217,092	3,942	14,676	32,593	165,888
Net Profit \$	98,685	7,111	7,432	17,587	66,550
Businesses reporting a loss (No.)	482	121	174	85	10
Total Sales \$	61,513	2,129	4,853	8,469	46,061
Total Expense \$	68,396	2,980	6,758	8,641	50,011
Net Loss \$	-6,883	-851	-1,905	-172	-3,950

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,407	351	352	352	352
Businesses in sample	65				
Low sales value (\$000's)	(1)	(1)	61	170	337
High sales value (\$000's)	(1)	61	170	337	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	30.1	50.7	17.9	26.8	24.4	100.0	30.1	50.7	17.9	26.8	24.4
Mortgage Interest	1.2	...	...	...	...	18.0	6.9	...	...	...	...
Depreciation	6.1	8.1	3.4	7.3	5.4	96.5	6.3	8.1	3.6	8.0	5.4
Repairs & Maintenance	7.2	15.4	3.7	4.5	5.0	100.0	7.2	15.4	3.7	4.5	5.0
Heat, Light & Telephone	8.3	14.3	4.0	7.0	7.5	100.0	8.3	14.3	4.0	7.0	7.5
Business & Property Tax	3.4	5.5	2.2	2.7	3.3	99.2	3.5	5.5	2.2	2.8	3.3
Insurance	2.1	4.3	1.2	1.6	1.5	100.0	2.1	4.3	1.2	1.6	1.5
Rent	1.7	...	...	...	...	20.1	8.5	-	...	...	...
Personnel Expenses	28.1	30.2	28.0	23.6	31.0	100.0	28.1	30.2	28.0	23.6	31.0
Financial Expenses	4.9	7.8	4.5	3.1	4.3	98.6	5.0	8.2	4.5	3.1	4.3
Bank Interest & Charges	3.1	5.2	2.1	2.0	3.2	94.0	3.3	5.5	2.1	2.2	3.4
Professional Fees	1.7	2.6	2.0	1.1	1.1	97.6	1.7	2.7	2.0	1.1	1.1
Franchise Fees	0.1	...	...	...	...	5.8	2.0	-	...	-	...
Sales and Admin. Expenses	5.7	3.9	7.6	5.3	5.9	100.0	5.7	3.9	7.6	5.3	5.9
Advertising	2.5	1.2	4.8	1.6	2.7	99.3	2.5	1.2	4.8	1.6	2.7
Supplies	1.6	2.2	1.8	0.7	1.7	91.5	1.7	2.2	2.3	0.7	2.0
Delivery	0.4	-	0.9	0.3	0.5	25.7	1.5	-	2.0	2.1	1.0
Laundry & Cleaning Expenses	1.1	0.5	0.2	2.7	1.1	39.0	2.9	1.3	1.7	4.5	2.3
Other Expenses	30.9	19.7	38.6	34.7	31.0	91.5	33.8	29.9	38.6	34.7	31.0
Profit (loss)	0.3	-12.2	3.3	6.6	3.3	97.4	0.3	-12.2	3.3	7.3	3.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9111 & 9112 - Motels, Hotels and Motor Hotels

Businesses primarily engaged in providing short term accommodation to the public, with or without food, beverage and other services. Those firms with six or more hotel or motel hotel-type rooms are classified here regardless of the major source of revenue. A hotel-type room has access only from the interior of the building and a motel hotel-type room has access from both the interior and exterior.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,407	351	352	352	352
Businesses in sample	65				
Low sales value (\$000's)	(1)	(1)	61	170	337
High sales value (\$000's)	(1)	61	170	337	(1)
Average (\$000's)					
Assets					
Cash	14	2	10	15	30
Accounts and Notes Receivable	5	1	1	1	17
Inventory	5	-	2	5	13
Other Current Assets	15	-	-	12	47
Total Current Assets	40	4	12	32	107
Fixed Assets	306	85	50	293	765
Less: Accum. Dep. on Fixed Assets	103	23	15	57	308
Other Assets	13	2	6	16	26
Total Assets	255	68	53	283	589
Liabilities and Equity					
Current Loans	14	4	2	9	41
Other Current Liabilities	36	4	11	30	96
Total Current Liabilities	50	8	13	39	137
Mortgages Payable	35	14	-	38	85
Long Term Debt	21	20	15	13	35
Other Liabilities	84	3	7	152	160
Total Liabilities	190	45	36	241	416
Total Equity	65	23	17	42	173

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,407	351	352	352	352
Businesses in sample	65				
Low sales value (\$000's)	(1)	(1)	61	170	337
High sales value (\$000's)	(1)	61	170	337	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.3	1.4	1.2	1.6	0.
Leverage Ratios					
Debt/Equity ratio (times)	9.2	2.3	-0.7	32.5	-0.
Interest Coverage ratio (times)	11.0	...	34.7	5.6	5.
Debt ratio (times)	0.8	0.7	1.0	0.8	0.

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	795	198	199	199	199
Businesses in sample	45				
Low sales value (\$000's)	(1)	(1)	61	290	428
High sales value (\$000's)	(1)	61	290	428	(1)
	Average (\$000's)				
Source of Funds					
From Operations	24	-1	18	37	40
Sale of Fixed Assets	8	-	3	11	17
Increase in Long Term Debt	23	14	15	11	53
Advances From Owners and Affiliates	9	3	2	13	17
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	1
Tax Adjustments	-	-	-	-	-
Other Sources	8	-	-	-	33
Total	74	16	36	72	160
Application of Funds					
Purchase of Fixed Assets	35	12	13	21	89
Payment of Dividends	4	-	1	9	6
Repayment of Long Term Debt	18	4	19	20	27
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	2	2	-	-	8
Decrease in Equity	-	-	-	-	-
Tax Adjustments	2	-	-	1	7
Other Applications	1	-	-	-	3
Total	62	18	33	52	140
Increase (Decrease) in Net Working Capital	11	-1	3	21	20

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,795	241,294	30,766	190	119
less than 20	1,553	52,100	6,623	157	104
20 - 99	198	52,523	6,684	26	11
100 - 499	26	31,151	3,964	6	3
500 and over	18	105,520	13,495	1	1
1985					
Total	1,593	281,055	24,208	126	
less than 20	1,420	64,163	5,524	112	
20 - 99	134	60,682	5,227	9	
100 - 499	22	39,503	3,403	2	
500 and over	17	116,707	10,054	3	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%
All \$ values are expressed in thousands				
1982				
All Businesses (No.)	1,448	357	364	364
Total Sales \$	304,897	13,238	32,922	59,562
Total Expense \$	295,876	13,402	30,298	57,054
Net Profit (loss) \$	9,021	-164	2,624	2,508
Businesses reporting a profit (No.)	934	194	305	242
Total Sales \$	181,144	7,654	27,694	38,591
Total Expense \$	162,244	6,152	23,722	34,126
Net Profit \$	-18,900	1,502	3,972	4,465
Businesses reporting loss (No.)	514	163	59	122
Total Sales \$	123,753	5,584	5,228	20,971
Total Expense \$	133,632	7,250	6,576	22,928
Net Loss \$	-9,879	-1,666	-1,348	-1,957
1983				
All Businesses (No.)	1,472	362	370	370
Total Sales \$	319,992	9,451	32,440	64,413
Total Expense \$	306,664	9,930	30,694	61,245
Net Profit (loss) \$	13,328	-479	1,746	3,168
Businesses reporting a profit (No.)	978	186	281	268
Total Sales \$	220,223	5,740	24,140	46,487
Total Expense \$	197,000	4,536	21,108	41,297
Net Profit \$	23,223	1,204	3,032	5,190
Businesses reporting a loss (No.)	494	176	89	102
Total Sales \$	99,769	3,711	8,300	17,926
Total Expense \$	109,664	5,394	9,586	19,948
Net Loss \$	-9,895	-1,683	-1,286	-2,022
1984				
All Businesses (No.)	1,707	423	409	444
Total Sales \$	392,942	14,408	35,619	78,133
Total Expense \$	377,612	10,138	36,137	72,551
Net Profit (loss) \$	15,330	4,270	-518	5,582
Businesses reporting a profit (No.)	1,217	250	301	354
Total Sales \$	280,950	9,318	26,395	62,672
Total Expense \$	254,800	4,005	23,710	56,121
Net Profit \$	26,150	5,313	2,685	6,551
Businesses reporting a loss (No.)	490	173	108	90
Total Sales \$	111,992	5,090	9,224	15,461
Total Expense \$	122,812	6,133	12,427	16,430
Net Loss \$	-10,820	-1,043	-3,203	-969
1985				
All Businesses (No.)	1,469	364	345	385
Total Sales \$	387,572	14,421	36,217	84,922
Total Expense \$	378,231	14,210	32,534	83,336
Net Profit (loss) \$	9,341	211	3,683	1,586
Businesses reporting a profit (No.)	1,059	166	255	342
Total Sales \$	312,876	6,153	27,512	76,802
Total Expense \$	285,740	4,703	23,053	70,465
Net Profit \$	27,136	1,450	4,459	6,337
Businesses reporting a loss (No.)	410	198	90	43
Total Sales \$	74,696	8,268	8,705	8,120
Total Expense \$	92,491	9,507	9,481	12,871
Net Loss \$	-17,795	-1,239	-776	-4,751

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile 1982-1985

104

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,363	339	340	342	342
Total Sales \$	293,646	13,401	31,956	56,501	191,78
Total Expense \$	284,847	13,129	29,721	53,851	188,14
Net Profit (loss) \$	8,799	272	2,235	2,650	3,64
Businesses reporting a profit (No.)	884	196	279	232	17
Total Sales \$	173,728	8,227	26,317	37,516	101,66
Total Expense \$	155,660	6,660	22,724	33,099	93,17
Net Profit \$	18,068	1,567	3,593	4,417	8,49
Businesses reporting loss (No.)	479	143	61	110	16
Total Sales \$	119,918	5,174	5,639	18,985	90,12
Total Expense \$	129,187	6,469	6,997	20,752	94,96
Net Loss \$	-9,269	-1,295	-1,358	-1,767	-4,84
1983					
All Businesses (No.)	1,398	349	347	352	350
Total Sales \$	312,605	10,259	31,531	63,827	206,98
Total Expense \$	299,696	10,473	30,114	60,906	198,20
Net Profit (loss) \$	12,909	-214	1,417	2,921	8,78
Businesses reporting a profit (No.)	939	198	258	252	23
Total Sales \$	214,503	6,727	22,965	45,373	139,43
Total Expense \$	191,919	5,308	20,224	40,482	125,90
Net Profit \$	22,584	1,419	2,741	4,891	13,53
Businesses reporting a loss (No.)	459	151	89	100	1
Total Sales \$	98,102	3,532	8,566	18,454	67,55
Total Expense \$	107,777	5,165	9,890	20,424	72,25
Net Loss \$	-9,675	-1,633	-1,324	-1,970	-4,70
1984					
All Businesses (No.)	1,655	413	411	404	427
Total Sales \$	389,539	15,035	37,155	73,617	263,77
Total Expense \$	374,550	10,569	36,739	69,260	257,99
Net Profit (loss) \$	14,989	4,466	416	4,357	5,77
Businesses reporting a profit (No.)	1,199	268	309	314	3
Total Sales \$	278,741	10,547	28,523	58,156	181,55
Total Expense \$	253,042	5,126	24,926	52,830	170,11
Net Profit \$	25,699	5,421	3,597	5,326	11,33
Businesses reporting a loss (No.)	456	145	102	90	1
Total Sales \$	110,798	4,488	8,632	15,461	82,22
Total Expense \$	121,508	5,443	11,813	16,430	87,85
Net Loss \$	-10,710	-955	-3,181	-969	-5,63
Total Expense \$	378,231	14,210	32,534	83,336	248,15
Net Profit (loss) \$	9,341	211	3,683	1,586	3,86
Businesses reporting a profit (No.)	1,059	166	255	342	29
Total Sales \$	312,876	6,153	27,512	76,802	202,40
Total Expense \$	285,740	4,703	23,053	70,465	187,51
Net Profit \$	27,136	1,450	4,459	6,337	14,89
Businesses reporting a loss (No.)	410	198	90	43	7
Total Sales \$	74,696	8,268	8,705	8,120	49,60
Total Expense \$	92,491	9,507	9,481	12,871	60,63
Net Loss \$	-17,795	-1,239	-776	-4,751	-11,02

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,322	1,330	1,330	1,331	1,331
Businesses in sample	214				
Low sales value (\$000's)	(1)	(1)	74	153	310
High sales value (\$000's)	(1)	74	153	310	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	43.8	46.0	45.3	42.5	41.5	98.5	44.5	46.0	48.2	42.5	41.5
Occupancy Expenses	18.5	21.8	20.4	17.1	15.1	98.0	18.9	21.8	22.1	17.1	15.1
Mortgage Interest	0.5	0.8	0.7	0.3	0.4	9.9	5.4	9.6	8.3	2.5	3.7
Depreciation	3.2	3.1	3.9	2.8	3.1	89.0	3.6	3.7	4.7	3.0	3.2
Repairs & Maintenance	2.4	3.4	2.1	2.1	2.2	96.4	2.5	3.4	2.3	2.1	2.3
Heat, Light & Telephone	4.5	5.2	5.7	3.8	3.2	97.8	4.6	5.2	6.2	3.8	3.2
Business & Property Tax	1.9	3.2	1.6	1.4	1.6	95.7	2.0	3.3	1.8	1.5	1.6
Insurance	1.8	3.9	1.4	1.3	0.8	93.1	2.0	4.0	1.7	1.3	0.9
Rent	4.2	2.3	4.9	5.4	3.8	61.2	6.8	5.8	7.8	7.2	5.9
Personnel Expenses	28.2	28.7	24.0	29.9	30.2	99.5	28.3	28.7	24.3	29.9	30.5
Financial Expenses	3.7	3.3	3.9	3.8	3.8	97.6	3.8	3.3	4.2	3.8	3.8
Bank Interest & Charges	2.0	2.1	1.7	1.9	2.4	93.4	2.2	2.3	1.9	2.0	2.4
Professional Fees	1.6	1.2	2.2	1.9	0.9	94.5	1.7	1.3	2.4	1.9	1.0
Franchise Fees	0.1	-	-	0.1	0.5	2.4	5.7	-	-	5.0	5.8
Sales and Admin. Expenses	4.2	4.6	4.3	3.3	4.5	95.8	4.4	4.6	5.1	3.3	4.6
Advertising	1.7	2.0	1.2	1.5	2.1	89.9	1.9	2.1	1.7	1.5	2.2
Supplies	1.4	0.3	2.1	1.4	1.6	74.7	1.9	0.8	3.1	1.6	1.7
Delivery	1.0	2.2	1.0	0.3	0.7	45.4	2.3	3.0	2.6	1.5	1.4
Fuel Expense	0.1	-	-	0.1	0.1	3.4	1.7	2.2	1.5	2.5	1.4
Other Expenses	2.3	2.0	2.6	2.0	2.7	72.1	3.2	4.1	3.9	2.5	2.9
Profit (loss)	-0.7	-6.3	-0.4	1.3	2.2	99.7	-0.7	-6.3	-0.4	1.3	2.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9211 & 9212 - Licensed and Unlicensed Restaurants

Businesses primarily engaged in preparing and serving meals for consumption on the premises either licensed or unlicensed to serve alcoholic beverages.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,322	1,330	1,330	1,331	1,331
Businesses in sample	214				
Low sales value (\$000's)	(1)	(1)	74	153	310
High sales value (\$000's)	(1)	74	153	310	(1)
Average (\$000's)					
Assets					
Cash	9	4	5	7	20
Accounts and Notes Receivable	5	-	1	11	6
Inventory	7	4	3	5	16
Other Current Assets	5	-	3	6	10
Total Current Assets	26	9	11	29	53
Fixed Assets	107	24	72	73	256
Less: Accum. Dep. on Fixed Assets	32	8	17	27	76
Other Assets	19	16	10	20	32
Total Assets	120	41	76	94	266
Liabilities and Equity					
Current Loans	9	6	3	6	21
Other Current Liabilities	29	4	12	26	72
Total Current Liabilities	38	9	15	31	93
Mortgages Payable	7	-	5	2	19
Long Term Debt	12	1	3	12	32
Other Liabilities	35	26	18	25	73
Total Liabilities	92	36	42	70	217
Total Equity	28	4	34	25	49

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,322	1,330	1,330	1,331	1,331
Businesses in sample	214				
Low sales value (\$000's)	(1)	(1)	74	153	310
High sales value (\$000's)	(1)	74	153	310	(1)
Average					
Liquidity Ratio					
Current ratio (times)	3.1	7.8	2.8	1.4	0.9
Leverage Ratios					
Debt/Equity ratio (times)	0.7	4.0	1.3	-15.2	13.2
Interest Coverage ratio (times)	3.3	7.3	...	5.2	4.7
Debt ratio (times)	1.0	1.3	0.9	0.8	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,896	724	724	724	724
Businesses in sample	120				
Low sales value (\$000's)	(1)	(1)	111	266	475
High sales value (\$000's)	(1)	111	266	475	(1)
Average (\$000's)					
Source of Funds					
From Operations	15	-6	8	11	46
Sale of Fixed Assets	11	-	11	16	18
Increase in Long Term Debt	16	27	4	13	21
Advances From Owners and Affiliates	3	-	3	5	4
From Government	-	-	-	2	-
Increase in Share Capital	-	-	-	1	-
Sale of Investments	1	-	1	1	1
Tax Adjustments	-	-	-	-	1
Other Sources	5	-	-	19	-
Total	53	21	27	68	92
Application of Funds					
Purchase of Fixed Assets	20	5	4	22	47
Payment of Dividends	2	-	2	2	5
Repayment of Long Term Debt	18	12	6	29	23
Current Portion of Long Term Debt	2	-	1	6	3
Purchase of Investments	3	-	6	-	6
Repayment of Adv. From Owners and Affil.	5	-	3	-	15
Decrease in Equity	1	1	-	-	2
Tax Adjustments	-	-	1	-	1
Other Applications	1	-	2	2	1
Total	52	18	24	60	102
Increase (Decrease) in Net Working Capital	1	3	4	8	-11

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Food Services (SIC 921)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	9,766	642,485	80,557	1,940	1,250
less than 20	8,902	275,445	34,463	1,835	1,178
20 - 99	775	198,678	24,913	95	70
100 - 499	67	69,111	8,683	8	1
500 and over	22	99,251	12,498	2	1
1985					
Total	9,725	803,566	92,797	1,250	
less than 20	8,771	333,825	38,715	1,152	
20 - 99	850	250,361	29,037	89	
100 - 499	80	102,538	11,727	5	
500 and over	24	116,842	13,318	4	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	7,680	1,920	1,920	1,920	
Total Sales \$	1,116,393	47,965	118,039	232,010	7
Total Expense \$	1,070,518	46,720	108,655	217,175	6
Net Profit (loss) \$	45,877	1,245	9,384	14,835	
Businesses reporting a profit (No.)	5,687	1,361	1,574	1,540	
Total Sales \$	753,595	34,507	97,430	186,242	43
Total Expense \$	679,816	28,230	84,342	166,980	43
Net Profit \$	73,779	6,277	13,088	19,262	3
Businesses reporting loss (No.)	1,993	559	346	380	
Total Sales \$	362,798	13,458	20,609	45,768	28
Total Expense \$	390,700	18,490	24,313	50,195	29
Net Loss \$	-27,902	-5,032	-3,704	-4,427	-1
1983					
All Businesses (No.)	7,998	2,000	1,993	2,005	
Total Sales \$	1,248,930	51,351	141,420	262,987	79
Total Expense \$	1,196,732	52,669	131,723	246,104	76
Net Profit (loss) \$	52,198	-1,318	9,697	16,883	2
Businesses reporting a profit (No.)	5,734	1,220	1,582	1,538	
Total Sales \$	904,832	30,179	112,930	200,256	56
Total Expense \$	821,556	25,100	97,819	178,170	52
Net Profit \$	83,276	5,079	15,111	22,086	4
Businesses reporting a loss (No.)	2,264	780	411	467	
Total Sales \$	344,098	21,172	28,490	62,731	23
Total Expense \$	375,176	27,569	33,904	67,934	24
Net Loss \$	-31,078	-6,397	-5,414	-5,203	-1
1984					
All Businesses (No.)	9,721	2,430	2,426	2,433	
Total Sales \$	1,924,977	57,236	155,275	350,791	1,361
Total Expense \$	1,869,393	54,986	141,915	331,321	1,341
Net Profit (loss) \$	55,584	2,250	13,360	19,470	20
Businesses reporting a profit (No.)	7,465	1,691	1,893	1,982	
Total Sales \$	1,541,155	40,151	122,146	287,660	1,091
Total Expense \$	1,424,936	33,238	105,615	264,144	1,021
Net Profit \$	116,219	6,913	16,531	23,516	69
Businesses reporting a loss (No.)	2,256	739	533	451	
Total Sales \$	383,822	17,085	33,129	63,131	270
Total Expense \$	444,457	21,748	36,300	67,177	319
Net Loss \$	-60,635	-4,663	-3,171	-4,046	-48
1985					
All Businesses (No.)	5,578	1,391	1,390	1,390	
Total Sales \$	1,367,546	57,715	136,358	289,725	883
Total Expense \$	1,320,274	55,602	128,795	279,647	856
Net Profit (loss) \$	47,272	2,113	7,563	10,078	27
Businesses reporting a profit (No.)	3,980	882	946	1,082	
Total Sales \$	1,054,183	39,296	93,066	223,360	698
Total Expense \$	981,558	32,601	81,399	207,039	660
Net Profit \$	72,625	6,695	11,667	16,321	37
Businesses reporting a loss (No.)	1,598	509	444	308	
Total Sales \$	313,363	18,419	43,292	66,365	185
Total Expense \$	338,716	23,001	47,396	72,608	195
Net Loss \$	-25,353	-4,582	-4,104	-6,243	-10

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	2,902	725	726	726	725
Total Sales \$	608,237	24,496	65,985	136,616	381,140
Total Expense \$	599,245	25,956	64,623	133,569	375,097
Net Profit (loss) \$	8,992	-1,460	1,362	3,047	6,043
Businesses reporting a profit (No.)	1,797	485	485	419	408
Total Sales \$	347,812	16,864	43,403	75,497	212,048
Total Expense \$	319,708	14,432	39,385	68,874	197,017
Net Profit \$	28,104	2,432	4,018	6,623	15,031
Businesses reporting loss (No.)	1,105	240	241	307	317
Total Sales \$	260,425	7,632	22,582	61,119	169,092
Total Expense \$	279,537	11,524	25,238	64,695	178,080
Net Loss \$	-19,112	-3,892	-2,656	-3,576	-8,988
1983					
All Businesses (No.)	3,135	784	783	784	784
Total Sales \$	704,726	30,066	82,223	165,339	427,098
Total Expense \$	688,678	31,843	81,154	162,565	413,116
Net Profit (loss) \$	16,048	-1,777	1,069	2,774	13,982
Businesses reporting a profit (No.)	1,891	415	468	462	546
Total Sales \$	465,710	16,516	49,131	97,624	302,439
Total Expense \$	429,257	14,053	43,970	89,745	281,489
Net Profit \$	36,453	2,463	5,161	7,879	20,950
Businesses reporting a loss (No.)	1,244	369	315	322	238
Total Sales \$	239,016	13,550	33,092	67,715	124,659
Total Expense \$	259,421	17,790	37,184	72,820	131,627
Net Loss \$	-20,405	-4,240	-4,092	-5,105	-6,968
1984					
All Businesses (No.)	5,147	1,281	1,287	1,287	1,292
Total Sales \$	1,460,537	51,057	149,210	301,798	958,472
Total Expense \$	1,440,092	47,789	143,453	291,567	957,283
Net Profit (loss) \$	20,445	3,268	5,757	10,231	1,189
Businesses reporting a profit (No.)	3,906	923	1,009	998	976
Total Sales \$	1,140,835	37,851	114,777	232,181	756,026
Total Expense \$	1,066,752	32,634	106,373	218,291	709,454
Net Profit \$	74,083	5,217	8,404	13,890	46,572
Businesses reporting a loss (No.)	1,241	358	278	289	316
Total Sales \$	319,702	13,206	34,433	69,617	202,446
Total Expense \$	373,340	15,155	37,080	73,276	247,829
Net Loss \$	-53,638	-1,949	-2,647	-3,659	-45,383
All Businesses (No.)	5,578	1,391	1,390	1,390	1,407
Total Sales \$	1,367,546	57,715	136,358	289,725	883,748
Total Expense \$	1,320,274	55,602	128,795	279,647	856,230
Net Profit (loss) \$	47,272	2,113	7,563	10,078	27,518
Businesses reporting a profit (No.)	3,980	882	946	1,082	1,070
Total Sales \$	1,054,183	39,296	93,066	223,360	698,461
Total Expense \$	981,558	32,601	81,399	207,039	660,519
Net Profit \$	72,625	6,695	11,667	16,321	37,942
Businesses reporting a loss (No.)	1,598	509	444	308	337
Total Sales \$	313,363	18,419	43,292	66,365	185,287
Total Expense \$	338,716	23,001	47,396	72,608	195,711
Net Loss \$	-25,353	-4,582	-4,104	-6,243	-10,424

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,117	--	--	--	--
Businesses in sample	20				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	51.2	--	--	--	--	100.0	51.2	--	--	--	--
Occupancy Expenses	17.9	--	--	--	--	100.0	17.9	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	6.3	--	--	--	--	95.4	6.6	--	--	--	--
Repairs & Maintenance	1.8	--	--	--	--	97.4	1.8	--	--	--	--
Heat, Light & Telephone	3.0	--	--	--	--	100.0	3.0	--	--	--	--
Business & Property Tax	1.8	--	--	--	--	100.0	1.8	--	--	--	--
Insurance	1.6	--	--	--	--	100.0	1.6	--	--	--	--
Rent	3.5	--	--	--	--	50.3	6.9	--	--	--	--
Personnel Expenses	21.8	--	--	--	--	100.0	21.8	--	--	--	--
Financial Expenses	6.9	--	--	--	--	100.0	6.9	--	--	--	--
Bank Interest & Charges	5.9	--	--	--	--	100.0	5.9	--	--	--	--
Professional Fees	0.8	--	--	--	--	96.7	0.8	--	--	--	--
Franchise Fees	0.2	--	--	--	--	4.9	4.8	--	--	--	--
Sales and Admin. Expenses	1.5	--	--	--	--	96.7	1.6	--	--	--	--
Advertising	0.7	--	--	--	--	55.9	1.3	--	--	--	--
Supplies	0.6	--	--	--	--	95.4	0.6	--	--	--	--
Delivery	0.2	--	--	--	--	21.0	1.0	--	--	--	--
Fuel Expense	0.1	--	--	--	--	4.4	1.3	--	--	--	--
Other Expenses	2.7	--	--	--	--	74.4	3.7	--	--	--	--
Profit (loss)	-2.0	--	--	--	--	96.7	-2.1	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9213 - Take-Out Food Services

Businesses primarily engaged in preparing and selling packaged or wrapped food to the public for consumption away from the premises such as: take-out chinese foods, doughnut shops, take-out fish and chips, take-out fried chicken, hot dog stands, ice cream stands, take-out pizzerias, refreshment booths, and prepared food take-out service (exc. caterers and mobile food services)

TABLE 2. Balance Sheet Profile for 1985
Quebec, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,117	--	--	--	--
Businesses in sample	20				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	6	--	--	--	--
Accounts and Notes Receivable	4	--	--	--	--
Inventory	3	--	--	--	--
Other Current Assets	3	--	--	--	--
Total Current Assets	16	--	--	--	--
Fixed Assets	64	--	--	--	--
Less: Accum. Dep. on Fixed Assets	15	--	--	--	--
Other Assets	8	--	--	--	--
Total Assets	74	--	--	--	--
Liabilities and Equity					
Current Loans	2	--	--	--	--
Other Current Liabilities	14	--	--	--	--
Total Current Liabilities	16	--	--	--	--
Mortgages Payable	6	--	--	--	--
Long Term Debt	5	--	--	--	--
Other Liabilities	31	--	--	--	--
Total Liabilities	57	--	--	--	--
Total Equity	17	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,117	--	--	--	--
Businesses in sample	20				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	1.9	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	150.3	--	--	--	--
Interest Coverage ratio (times)	6.4	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Take-Out Food Services (SIC 9213)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	340	--	--	--	--
Businesses in sample	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	33	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	5	--	--	--	--
Advances From Owners and Affiliates	3	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	2	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Sources	-	--	--	--	--
Total	45	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	12	--	--	--	--
Payment of Dividends	7	--	--	--	--
Repayment of Long Term Debt	8	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	4	--	--	--	--
Repayment of Adv. From Owners and Affil.	6	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
Total	37	--	--	--	--
Increase (Decrease) in Net Working Capital	8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Food Services (SIC 921)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	9,766	642,485	80,557	1,940	1,250
less than 20	8,902	275,445	34,463	1,835	1,178
20 - 99	775	198,678	24,913	95	70
100 - 499	67	69,111	8,683	8	1
500 and over	22	99,251	12,498	2	1
1985					
Total	9,725	803,566	92,797	1,250	...
less than 20	8,771	333,825	38,715	1,152	
20 - 99	850	250,361	29,037	89	
100 - 499	80	102,538	11,727	5	
500 and over	24	116,842	13,318	4	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	994	248	248	249	249
Total Sales \$	115,004	5,534	11,899	23,814	73,757
Total Expense \$	108,867	5,040	10,849	21,052	71,926
Net Profit (loss) \$	6,137	494	1,050	2,762	1,831
Businesses reporting a profit (No.)	779	184	201	227	167
Total Sales \$	79,637	4,002	9,777	21,710	44,148
Total Expense \$	70,564	3,130	8,340	18,730	40,364
Net Profit \$	9,073	872	1,437	2,980	3,784
Businesses reporting loss (No.)	215	64	47	22	82
Total Sales \$	35,367	1,532	2,122	2,104	29,609
Total Expense \$	38,303	1,910	2,509	2,322	31,562
Net Loss \$	-2,936	-378	-387	-218	-1,953
1983					
All Businesses (No.)	1,010	248	253	256	253
Total Sales \$	124,110	4,948	13,088	27,566	78,508
Total Expense \$	116,950	4,833	12,354	24,634	75,129
Net Profit (loss) \$	7,160	115	734	2,932	3,379
Businesses reporting a profit (No.)	757	179	185	214	179
Total Sales \$	92,680	3,495	10,272	23,144	55,769
Total Expense \$	82,795	3,032	8,798	19,729	51,236
Net Profit \$	9,885	463	1,474	3,415	4,533
Businesses reporting a loss (No.)	253	69	68	42	74
Total Sales \$	31,430	1,453	2,816	4,422	22,739
Total Expense \$	34,155	1,801	3,556	4,905	23,893
Net Loss \$	-2,725	-348	-740	-483	-1,154
1984					
All Businesses (No.)	1,794	428	463	455	448
Total Sales \$	209,824	6,805	14,858	32,941	155,220
Total Expense \$	196,994	6,674	14,037	30,454	145,829
Net Profit (loss) \$	12,830	131	821	2,487	9,391
Businesses reporting a profit (No.)	1,297	289	313	298	397
Total Sales \$	174,683	4,791	10,166	22,294	137,432
Total Expense \$	158,897	4,046	8,435	19,055	127,361
Net Profit \$	15,786	745	1,731	3,239	10,071
Businesses reporting a loss (No.)	497	139	150	157	51
Total Sales \$	35,141	2,014	4,692	10,647	17,788
Total Expense \$	38,097	2,628	5,602	11,399	18,468
Net Loss \$	-2,956	-614	-910	-752	-680
1985					
All Businesses (No.)	1,828	456	456	451	465
Total Sales \$	223,446	9,498	22,353	46,432	145,163
Total Expense \$	208,969	9,051	20,337	43,016	136,565
Net Profit (loss) \$	14,477	447	2,016	3,416	8,598
Businesses reporting a profit (No.)	1,389	286	353	369	381
Total Sales \$	181,197	5,890	17,408	39,119	118,780
Total Expense \$	163,837	4,882	14,785	35,191	108,979
Net Profit \$	17,360	1,008	2,623	3,928	9,801
Businesses reporting a loss (No.)	439	170	103	82	84
Total Sales \$	42,249	3,608	4,945	7,313	26,383
Total Expense \$	45,132	4,169	5,552	7,825	27,586
Net Loss \$	-2,883	-561	-607	-512	-1,203

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	6,256	1,564	1,564	1,564	1,564
Businesses in sample	66				
Low sales value (\$000's)	(1)	(1)	16	28	49
High sales value (\$000's)	(1)	16	28	49	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	25.6	22.6	35.0	26.2	18.7	100.0	25.6	22.6	35.0	26.2	18.7
Mortgage Interest	0.2	...	...	...	...	2.9	5.5	...	-	...	-
Depreciation	2.9	1.1	4.9	3.7	1.9	80.5	3.6	2.7	5.3	3.9	2.1
Repairs & Maintenance	2.6	2.8	2.8	3.6	1.4	88.3	3.0	4.2	3.1	3.6	1.5
Heat, Light & Telephone	4.4	4.2	5.9	4.7	2.6	100.0	4.4	4.2	5.9	4.7	2.6
Business & Property Tax	1.7	1.3	3.1	1.5	0.8	91.0	1.8	1.5	3.5	1.5	0.8
Insurance	1.2	0.9	2.0	1.4	0.6	84.9	1.4	1.5	2.3	1.4	0.6
Rent	12.7	11.9	16.2	11.1	11.4	84.8	15.0	15.9	20.1	13.0	11.8
Personnel Expenses	31.3	4.4	26.2	39.3	54.3	81.1	38.6	7.5	36.5	41.9	54.3
Financial Expenses	1.9	0.8	1.8	1.9	3.1	86.8	2.2	1.3	2.0	2.0	3.1
Bank Interest & Charges	0.7	0.4	0.8	0.7	1.0	71.7	1.0	1.1	1.1	0.8	1.1
Professional Fees	1.2	0.4	1.1	1.2	2.1	70.9	1.7	0.8	2.0	1.4	2.2
Franchise Fees	-	...	...	...	...	0.2	8.1	-	-	-	...
Sales and Admin. Expenses	6.2	3.8	9.2	3.8	7.8	98.0	6.3	4.2	9.2	3.8	7.8
Advertising	2.1	1.7	1.9	2.4	2.6	89.3	2.4	2.2	2.3	2.4	2.7
Supplies	3.7	1.9	6.9	1.2	4.6	75.4	4.9	2.8	9.6	1.8	4.8
Delivery	0.4	0.3	0.4	0.2	0.5	17.2	2.1	1.7	5.6	2.7	1.4
Other Expenses	12.8	15.4	11.4	12.8	11.9	90.2	14.2	18.5	14.6	12.8	11.9
Profit (loss)	22.1	53.0	16.5	15.9	4.2	95.7	23.1	53.0	19.9	15.9	4.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 971 - Barber and Beauty Shops

Businesses primarily engaged in providing beauty or hairdressing services.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	6,256	1,564	1,564	1,564	1,564
Businesses in sample	66				
Low sales value (\$000's)	(1)	(1)	16	28	49
High sales value (\$000's)	(1)	16	28	49	(1)
Average (\$000's)					
Assets					
Cash	2	-	-	1	6
Accounts and Notes Receivable	1	-	-	1	2
Inventory	1	-	-	2	3
Other Current Assets	1	-	-	-	5
Total Current Assets	5	-	-	4	15
Fixed Assets	10	-	6	14	19
Less: Accum. Dep. on Fixed Assets	4	-	3	3	7
Other Assets	2	-	2	1	6
Total Assets	13	-	4	15	33
Liabilities and Equity					
Current Loans	1	-	1	-	1
Other Current Liabilities	5	-	3	8	11
Total Current Liabilities	6	-	3	8	12
Mortgages Payable	-	-	-	-	-
Long Term Debt	1	-	-	-	2
Other Liabilities	2	-	-	4	6
Total Liabilities	9	-	3	12	20
Total Equity	4	-	1	3	13

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	6,256	1,564	1,564	1,564	1,564
Businesses in sample	66				
Low sales value (\$000's)	(1)	(1)	16	28	49
High sales value (\$000's)	(1)	16	28	49	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.8	-	0.2	1.5	3.
Leverage Ratios					
Debt/Equity ratio (times)	-26.8	-	-67.6	40.2	-48.3
Interest Coverage ratio (times)	40.1	133.5	6.5	65.0	10.2
Debt ratio (times)	0.8	-	0.9	0.7	1.0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Barber and Beauty Shops (SIC 971)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	687	--	--	--	--
Businesses in sample	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	7	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	4	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	3	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	15	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	3	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	6	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	2	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	12	--	--	--	--
Increase (Decrease) in Net Working Capital	2	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Barber and Beauty Shops (SIC 971)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	3,605	80,875	8,283	454	383
less than 20	3,573	69,315	7,100	452	383
20 - 99	28	9,129	935	-	-
100 - 499	3	X	113	2	-
500 and over	X	X	135	-	-
1985					
Total	3,840	111,926	10,123	334	...
less than 20	3,793	90,938	8,226	327	...
20 - 99	43	14,082	1,274	5	...
100 - 499	3	X	437	1	...
500 and over	X	X	186	1	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole out less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	3,934	978	988	984	984
Total Sales \$	182,479	13,716	23,593	38,970	106,200
Total Expense \$	143,360	6,960	15,742	28,940	91,718
Net Profit (loss) \$	39,119	6,756	7,851	10,030	14,482
Businesses reporting a profit (No.)	3,666	947	906	929	884
Total Sales \$	160,868	13,228	21,622	36,740	89,278
Total Expense \$	120,156	6,351	13,245	26,444	74,116
Net Profit \$	40,712	6,877	8,377	10,296	15,162
Businesses reporting a loss (No.)	268	31	82	55	100
Total Sales \$	21,611	488	1,971	2,230	16,922
Total Expense \$	23,204	609	2,497	2,496	17,602
Net Loss \$	-1,593	-121	-526	-266	-680
1983					
All Businesses (No.)	4,215	1,041	1,049	1,069	1,056
Total Sales \$	190,387	13,723	20,332	39,265	117,067
Total Expense \$	150,004	7,999	12,634	28,487	100,884
Net Profit (loss) \$	40,383	5,724	7,698	10,778	16,183
Businesses reporting a profit (No.)	3,930	957	1,008	1,022	943
Total Sales \$	168,908	12,591	19,609	37,426	99,282
Total Expense \$	127,044	6,657	11,794	26,360	82,233
Net Profit \$	41,864	5,934	7,815	11,066	17,049
Businesses reporting a loss (No.)	285	84	41	47	113
Total Sales \$	21,479	1,132	723	1,839	17,785
Total Expense \$	22,960	1,342	840	2,127	18,651
Net Loss \$	-1,481	-210	-117	-288	-866
1984					
All Businesses (No.)	5,597	1,384	1,402	1,407	1,404
Total Sales \$	255,094	18,089	29,522	50,482	157,001
Total Expense \$	202,609	10,205	18,029	38,564	135,811
Net Profit (loss) \$	52,485	7,884	11,493	11,918	21,190
Businesses reporting a profit (No.)	5,173	1,303	1,268	1,254	1,348
Total Sales \$	238,632	17,141	26,711	44,713	150,067
Total Expense \$	183,911	8,815	14,866	31,841	128,389
Net Profit \$	54,721	8,326	11,845	12,872	21,678
Businesses reporting a loss (No.)	424	81	134	153	56
Total Sales \$	16,462	948	2,811	5,769	6,934
Total Expense \$	18,698	1,390	3,163	6,723	7,422
Net Loss \$	-2,236	-442	-352	-954	-488
1985					
All Businesses (No.)	6,255	1,560	1,561	1,566	1,568
Total Sales \$	303,101	20,531	33,803	59,544	189,223
Total Expense \$	243,499	10,279	21,921	44,207	167,092
Net Profit (loss) \$	59,602	10,252	11,882	15,337	22,131
Businesses reporting a profit (No.)	5,792	1,542	1,430	1,449	1,371
Total Sales \$	270,417	20,302	31,054	55,133	163,928
Total Expense \$	208,266	10,000	18,370	39,284	140,612
Net Profit \$	62,151	10,302	12,684	15,849	23,316
Businesses reporting a loss (No.)	463	18	131	117	197
Total Sales \$	32,684	229	2,749	4,411	25,295
Total Expense \$	35,233	279	3,551	4,923	26,480
Net Loss \$	-2,549	-50	-802	-512	-1,185

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,641	410	410	410	411
Businesses in sample	30				
Low sales value (\$000's)	(1)	(1)	18	26	84
High sales value (\$000's)	(1)	18	26	84	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	30.6	14.7	43.9	34.1	22.3	100.0	30.6	14.7	43.9	34.1	22.3
Mortgage Interest	0.2	...	...	...	...	6.8	3.5	-	-	...	...
Depreciation	3.7	2.9	1.7	6.5	4.1	86.4	4.3	9.0	1.7	0.5	4.4
Repairs & Maintenance	4.0	5.3	6.3	1.7	2.8	94.7	4.3	7.7	6.3	1.7	2.8
Heat, Light & Telephone	8.4	2.5	13.6	6.9	7.6	84.1	10.0	35.7	13.6	6.9	7.6
Business & Property Tax	2.8	3.4	4.8	1.6	1.4	100.0	2.8	3.4	4.8	1.6	1.4
Insurance	1.9	0.6	2.4	2.8	1.5	84.1	2.3	8.6	2.4	2.8	1.5
Rent	9.4	-	15.2	*13.8	4.9	75.1	12.5	-	15.2	13.8	6.8
Personnel Expenses	29.2	-	29.2	40.1	37.4	72.9	40.0	-	43.1	40.1	37.4
Financial Expenses	4.5	6.7	5.0	3.7	3.3	98.9	4.5	7.1	5.0	3.7	3.3
Bank Interest & Charges	1.7	4.0	0.4	2.2	1.2	98.9	1.7	4.3	0.4	2.2	1.3
Professional Fees	2.7	2.6	4.6	1.2	1.9	94.2	2.8	3.9	4.6	1.2	1.9
Franchise Fees	0.1	...	...	...	...	8.4	1.4	-	-	...	...
Sales and Admin. Expenses	7.8	5.0	6.9	5.9	12.4	87.3	9.0	19.5	6.9	5.9	12.4
Advertising	3.1	0.9	3.9	2.8	3.9	77.3	4.0	3.4	5.7	2.8	3.9
Supplies	2.2	-	2.5	0.9	4.5	72.6	3.1	-	2.5	1.2	5.3
Delivery	2.5	4.1	0.5	2.2	4.0	57.0	4.4	16.1	0.8	4.3	5.7
Other Expenses	10.8	6.8	6.5	15.4	13.9	71.4	15.1	25.2	9.5	15.4	17.9
Profit (loss)	17.1	66.9	8.5	0.8	10.6	100.0	17.1	66.9	8.5	0.8	10.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 972 - Laundries and Cleaners

Businesses primarily engaged in providing laundering, dry cleaning, valet, carpet cleaning and linen supply services.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,641	410	410	410	411
Businesses in sample	30				
Low sales value (\$000's)	(1)	(1)	18	26	84
High sales value (\$000's)	(1)	18	26	84	(1)
Average (\$000's)					
Assets					
Cash	7	2	7	8	9
Accounts and Notes Receivable	3	1	1	-	10
Inventory	1	-	-	1	4
Other Current Assets	16	68	1	3	11
Total Current Assets	27	70	9	12	34
Fixed Assets	36	-	7	45	84
Less: Accum. Dep. on Fixed Assets	18	-	5	15	49
Other Assets	9	16	2	7	15
Total Assets	54	86	13	48	84
Liabilities and Equity					
Current Loans	2	-	-	1	5
Other Current Liabilities	12	8	6	14	20
Total Current Liabilities	14	8	6	15	25
Mortgages Payable	2	-	-	3	5
Long Term Debt	3	-	-	10	2
Other Liabilities	5	4	-	8	11
Total Liabilities	24	12	6	36	42
Total Equity	29	74	7	13	43

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,641	410	410	410	411
Businesses in sample	30				
Low sales value (\$000's)	(1)	(1)	18	26	84
High sales value (\$000's)	(1)	18	26	84	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.5	8.5	1.7	0.7	2.5
Leverage Ratios					
Debt/Equity ratio (times)	-35.3	0.2	-117.1	10.4	1.2
Interest Coverage ratio (times)	58.9	28.7	22.8	17.5	155.5
Debt ratio (times)	0.6	0.1	0.7	0.8	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Laundries and Cleaners (SIC 972)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	636	--	--	--	--
Businesses in sample	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	20	--	--	--	--
Sale of Fixed Assets	13	--	--	--	--
Increase in Long Term Debt	1	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	35	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	9	--	--	--	--
Payment of Dividends	3	--	--	--	--
Repayment of Long Term Debt	4	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	8	--	--	--	--
Repayment of Adv. From Owners and Affil.	2	--	--	--	--
Decrease in Equity	1	--	--	--	--
Tax Adjustments	2	--	--	--	--
Other Applications	-	--	--	--	--
Total	29	--	--	--	--
Increase (Decrease) in Net Working Capital	6	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Laundries and Cleaners (SIC 972)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	914	73,763	6,264	106	85
less than 20	857	31,372	2,662	104	82
20 - 99	45	20,562	1,748	-	3
100 - 499	11	X	1,484	2	-
500 and over	X	X	370	-	-
1985					
Total	921	81,572	6,254	78	...
less than 20	864	36,575	2,805	72	-
20 - 99	45	21,717	1,666	5	-
100 - 499	11	X	1,369	1	-
500 and over	X	X	414	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,101	275	275	276	275
Total Sales \$	98,804	4,382	8,105	17,267	69,050
Total Expense \$	88,211	3,255	6,525	14,425	64,006
Net Profit (loss) \$	10,593	1,127	1,580	2,842	5,044
Businesses reporting a profit (No.)	890	215	244	239	192
Total Sales \$	74,549	3,429	7,236	14,870	49,014
Total Expense \$	62,748	2,044	5,513	11,769	43,422
Net Profit \$	11,801	1,385	1,723	3,101	5,592
Businesses reporting loss (No.)	211	60	31	37	83
Total Sales \$	24,255	953	869	2,397	20,036
Total Expense \$	25,463	1,211	1,012	2,656	20,584
Net Loss \$	-1,208	-258	-143	-259	-548
1983					
All Businesses (No.)	950	218	254	240	238
Total Sales \$	88,934	3,281	8,375	17,344	59,934
Total Expense \$	80,003	2,694	7,177	14,399	55,733
Net Profit (loss) \$	8,931	587	1,198	2,945	4,201
Businesses reporting a profit (No.)	805	189	218	209	189
Total Sales \$	70,454	2,772	7,065	14,965	45,652
Total Expense \$	59,873	2,058	5,497	11,578	40,740
Net Profit \$	10,581	714	1,568	3,387	4,912
Businesses reporting a loss (No.)	145	29	36	31	49
Total Sales \$	18,480	509	1,310	2,379	14,282
Total Expense \$	20,130	636	1,680	2,821	14,993
Net Loss \$	-1,650	-127	-370	-442	-711
1984					
All Businesses (No.)	1,206	291	307	306	302
Total Sales \$	118,497	4,855	10,282	19,807	83,553
Total Expense \$	108,229	4,149	8,566	17,165	78,349
Net Profit (loss) \$	10,268	706	1,716	2,642	5,204
Businesses reporting a profit (No.)	1,003	212	248	258	285
Total Sales \$	107,049	3,644	8,475	16,665	78,265
Total Expense \$	95,564	2,695	6,538	13,780	72,551
Net Profit \$	11,485	949	1,937	2,885	5,714
Businesses reporting a loss (No.)	203	79	59	48	17
Total Sales \$	11,448	1,211	1,807	3,142	5,288
Total Expense \$	12,665	1,454	2,028	3,385	5,798
Net Loss \$	-1,217	-243	-221	-243	-510
1985					
All Businesses (No.)	1,641	398	420	384	439
Total Sales \$	144,167	6,127	14,529	26,478	97,033
Total Expense \$	123,693	3,960	11,056	22,478	86,199
Net Profit (loss) \$	20,474	2,167	3,473	4,000	10,834
Businesses reporting a profit (No.)	1,396	340	416	284	358
Total Sales \$	126,726	5,170	14,336	19,979	87,241
Total Expense \$	105,160	2,825	10,860	15,600	75,871
Net Profit \$	21,566	2,345	3,476	4,379	11,368
Businesses reporting a loss (No.)	245	58	4	100	81
Total Sales \$	17,441	957	193	6,499	9,793
Total Expense \$	18,533	1,135	196	6,878	10,321
Net Loss \$	-1,092	-178	-3	-379	-528

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	170	--	--	--	--
Businesses in sample	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Mortgage Interest	--	--	--	--	--	--	--	--	--	--	
Depreciation	16.4	--	--	--	--	100.0	16.4	--	--	--	
Repairs & Maintenance	31.9	--	--	--	--	88.1	36.3	--	--	--	
Heat, Light & Telephone	0.5	--	--	--	--	44.4	1.1	--	--	--	
Business & Property Tax	0.5	--	--	--	--	47.1	1.0	--	--	--	
Insurance	1.9	--	--	--	--	90.8	2.1	--	--	--	
Rent	1.1	--	--	--	--	42.5	2.5	--	--	--	
Personnel Expenses	19.7	--	--	--	--	47.1	41.7	--	--	--	
Financial Expenses	4.5	--	--	--	--	100.0	4.5	--	--	--	
Bank Interest & Charges	2.6	--	--	--	--	100.0	2.6	--	--	--	
Professional Fees	1.9	--	--	--	--	90.8	2.1	--	--	--	
Franchise Fees	-	--	--	--	--	-	-	--	--	--	
Sales and Admin. Expenses	1.2	--	--	--	--	47.1	2.5	--	--	--	
Advertising	0.3	--	--	--	--	44.4	0.7	--	--	--	
Supplies	0.3	--	--	--	--	44.4	0.7	--	--	--	
Delivery	0.5	--	--	--	--	12.2	4.2	--	--	--	
Other Expenses	20.8	--	--	--	--	100.0	20.8	--	--	--	
Profit (loss)	1.6	--	--	--	--	100.0	1.6	--	--	--	
Total	100.0	--	--	--	--	100.0	...	--	--	--	

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9911 - Industrial Machinery and Equipment Rental and Leasing

Businesses primarily engaged in the rental or leasing of heavy industrial machinery and equipment.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	To 25%
Number of businesses (estimated)	170	--	--	--	
Businesses in sample	7				
Low sales value (\$000's)	(1)	--	--	--	
High sales value (\$000's)	(1)	--	--	--	
Average (\$000's)					
Assets					
Cash	24	--	--	--	
Accounts and Notes Receivable	21	--	--	--	
Inventory	1	--	--	--	
Other Current Assets	19	--	--	--	
Total Current Assets	65	--	--	--	
Fixed Assets	422	--	--	--	
Less: Accum. Dep. on Fixed Assets	245	--	--	--	
Other Assets	58	--	--	--	
Total Assets	300	--	--	--	
Liabilities and Equity					
Current Loans	38	--	--	--	
Other Current Liabilities	43	--	--	--	
Total Current Liabilities	81	--	--	--	
Mortgages Payable	-	--	--	--	
Long Term Debt	-	--	--	--	
Other Liabilities	56	--	--	--	
Total Liabilities	137	--	--	--	
Total Equity	163	--	--	--	

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	To 25%
Number of businesses (estimated)	170	--	--	--	
Businesses in sample	7				
Low sales value (\$000's)	(1)	--	--	--	
High sales value (\$000's)	(1)	--	--	--	
Average					
Liquidity Ratio					
Current ratio (times)	0.8	--	--	--	
Leverage Ratios					
Debt/Equity ratio (times)	15.4	--	--	--	
Interest Coverage ratio (times)	...	--	--	--	
Debt ratio (times)	0.7	--	--	--	

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	92	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	119	--	--	--	--
Sale of Fixed Assets	12	--	--	--	--
Increase in Long Term Debt	45	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	79	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	255	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	42	--	--	--	--
Payment of Dividends	7	--	--	--	--
Repayment of Long Term Debt	45	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	2	--	--	--	--
Repayment of Adv. From Owners and Affil.	-	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	2	--	--	--	--
Other Applications	-	--	--	--	--
Total	96	--	--	--	--
Increase (Decrease) in Net Working Capital	159	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	89	15,873	661	21	15
less than 20	79	4,796	200	20	14
20 - 99	8	X	188	1	1
100 - 499	X	X	273	-	-
500 and over	-	-	-	-	-
1985					
Total	103	22,276	1,358	11	-
less than 20	85	5,430	331	10	-
20 - 99	15	7,200	439	1	-
100 - 499	3	9,646	588	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	183	45	46	46	46
Total Sales \$	23,855	712	1,202	2,878	19,083
Total Expense \$	22,483	717	893	2,531	18,342
Net Profit (loss) \$	1,372	-5	309	347	721
Businesses reporting a profit (No.)	126	28	42	25	31
Total Sales \$	12,844	380	1,085	1,430	9,949
Total Expense \$	10,894	271	761	943	8,919
Net Profit \$	1,950	109	324	487	1,030
Businesses reporting loss (No.)	57	17	4	21	15
Total Sales \$	11,011	332	117	1,448	9,114
Total Expense \$	11,589	446	132	1,588	9,423
Net Loss \$	-578	-114	-15	-140	-309
1983					
All Businesses (No.)	166	31	51	40	44
Total Sales \$	16,727	486	955	1,946	13,340
Total Expense \$	15,188	537	975	1,690	11,986
Net Profit (loss) \$	1,539	-51	-20	256	1,354
Businesses reporting a profit (No.)	89	5	25	29	30
Total Sales \$	9,793	61	507	1,287	7,938
Total Expense \$	7,602	54	419	852	6,277
Net Profit \$	2,191	7	88	435	1,661
Businesses reporting a loss (No.)	77	26	26	11	14
Total Sales \$	6,934	425	448	659	5,402
Total Expense \$	7,586	483	556	838	5,709
Net Loss \$	-652	-58	-108	-179	-307
1984					
All Businesses (No.)	257	37	91	35	94
Total Sales \$	58,549	490	5,314	4,633	48,112
Total Expense \$	74,230	633	5,608	23,080	44,909
Net Profit (loss) \$	-15,681	-143	-294	-18,447	3,203
Businesses reporting a profit (No.)	121	1	55	4	62
Total Sales \$	47,862	2	4,500	604	42,756
Total Expense \$	44,059	1	3,969	568	39,521
Net Profit \$	3,803	1	531	36	3,235
Businesses reporting a loss (No.)	136	36	36	31	32
Total Sales \$	10,687	488	814	4,029	5,356
Total Expense \$	30,171	632	1,639	22,512	5,388
Net Loss \$	-19,484	-144	-825	-18,483	-32
1985					
All Businesses (No.)	332	73	67	78	114
Total Sales \$	44,154	923	1,114	2,505	39,612
Total Expense \$	38,314	763	845	1,814	34,892
Net Profit (loss) \$	5,840	160	269	691	4,720
Businesses reporting a profit (No.)	230	53	58	36	83
Total Sales \$	30,256	672	967	1,370	27,247
Total Expense \$	23,437	488	569	636	21,744
Net Profit \$	6,819	184	398	734	5,503
Businesses reporting a loss (No.)	102	20	9	42	31
Total Sales \$	13,898	251	147	1,135	12,365
Total Expense \$	14,877	275	276	1,178	13,148
Net Loss \$	-979	-24	-129	-43	-783

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	405	--	--	--	--
Businesses in sample	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	28.0	--	--	--	--	100.0	28.0	--	--	--	--
Mortgage Interest	0.6	--	--	--	--	8.4	7.5	--	--	--	--
Depreciation	14.5	--	--	--	--	83.6	17.3	--	--	--	--
Repairs & Maintenance	0.5	--	--	--	--	95.3	0.5	--	--	--	--
Heat, Light & Telephone	1.6	--	--	--	--	83.2	1.9	--	--	--	--
Business & Property Tax	0.9	--	--	--	--	78.9	1.1	--	--	--	--
Insurance	1.4	--	--	--	--	83.6	1.6	--	--	--	--
Rent	8.5	--	--	--	--	74.5	11.5	--	--	--	--
Personnel Expenses	6.4	--	--	--	--	37.3	17.1	--	--	--	--
Financial Expenses	4.2	--	--	--	--	99.6	4.2	--	--	--	--
Bank Interest & Charges	2.7	--	--	--	--	95.3	2.8	--	--	--	--
Professional Fees	1.5	--	--	--	--	49.2	3.1	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	6.3	--	--	--	--	95.8	6.6	--	--	--	--
Advertising	4.6	--	--	--	--	91.3	5.0	--	--	--	--
Supplies	1.3	--	--	--	--	95.8	1.4	--	--	--	--
Delivery	0.4	--	--	--	--	25.0	1.5	--	--	--	--
Other Expenses	68.5	--	--	--	--	100.0	68.5	--	--	--	--
Profit (loss)	-13.4	--	--	--	--	100.0	-13.4	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9912 - Video Movies and Audio-Visual Equipment Rental

Businesses primarily engaged in renting and leasing audio-visual equipment such as: audio-visual equipment rental and leasing, tape recorder rental, television rental, video cassette recorder rental and video movie rental.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	405	--	--	--	--
Businesses in sample	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					0
Assets					
Cash	1	--	--	--	--
Accounts and Notes Receivable	1	--	--	--	--
Inventory	5	--	--	--	--
Other Current Assets	1	--	--	--	--
Total Current Assets	8	--	--	--	--
Fixed Assets	50	--	--	--	--
Less: Accum. Dep. on Fixed Assets	13	--	--	--	--
Other Assets	15	--	--	--	--
Total Assets	59	--	--	--	--
Liabilities and Equity					
Current Loans	9	--	--	--	--
Other Current Liabilities	8	--	--	--	--
Total Current Liabilities	17	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	1	--	--	--	--
Other Liabilities	12	--	--	--	--
Total Liabilities	30	--	--	--	--
Total Equity	29	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	405	--	--	--	--
Businesses in sample	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	34.7	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	46.2	--	--	--	--
Interest Coverage ratio (times)	....	--	--	--	--
Debt ratio (times)	0.5	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1	--	--	--	--
Businesses in sample	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	219	121,361	5,060	47	69
less than 20	204	10,698	454	46	69
20 - 99	9	4,604	192	1	-
100 - 499	3	2,649	110	-	-
500 and over	3	103,410	4,304	-	-
1985					
Total	473	153,644	7,006	85	
less than 20	448	19,069	1,164	84	
20 - 99	19	7,590	463	1	
100 - 499	3	3,628	221	-	
500 and over	3	123,357	5,158	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	75	19	18	19	19
Total Sales \$	10,337	366	659	1,621	7,691
Total Expense \$	9,926	392	565	1,398	7,571
Net Profit (loss) \$	411	-26	94	223	120
Businesses reporting a profit (No.)	50	14	14	12	10
Total Sales \$	4,478	254	513	938	2,773
Total Expense \$	3,706	209	415	684	2,398
Net Profit \$	772	45	98	254	375
Businesses reporting loss (No.)	25	5	4	7	9
Total Sales \$	5,859	112	146	683	4,918
Total Expense \$	6,220	183	150	714	5,173
Net Loss \$	-361	-71	-4	-31	-255
1983					
All Businesses (No.)	166	41	34	49	42
Total Sales \$	18,252	764	1,211	3,065	13,212
Total Expense \$	17,005	685	1,058	2,716	12,546
Net Profit (loss) \$	1,247	79	153	349	666
Businesses reporting a profit (No.)	111	33	28	22	28
Total Sales \$	10,708	642	956	1,404	7,706
Total Expense \$	8,973	477	702	972	6,822
Net Profit \$	1,735	165	254	432	884
Businesses reporting a loss (No.)	55	8	6	27	14
Total Sales \$	7,544	122	255	1,661	5,506
Total Expense \$	8,032	208	356	1,744	5,724
Net Loss \$	-488	-86	-101	-83	-218
1984					
All Businesses (No.)	311	76	73	84	78
Total Sales \$	33,319	899	1,939	4,363	26,118
Total Expense \$	30,268	1,066	1,632	3,663	23,907
Net Profit (loss) \$	3,051	-167	307	700	2,211
Businesses reporting a profit (No.)	211	39	37	76	59
Total Sales \$	25,748	454	1,048	3,771	20,475
Total Expense \$	21,460	304	632	2,903	17,621
Net Profit \$	4,288	150	416	868	2,854
Businesses reporting a loss (No.)	100	37	36	8	19
Total Sales \$	7,571	445	891	592	5,643
Total Expense \$	8,808	762	1,000	760	6,286
Net Loss \$	-1,237	-317	-109	-168	-643
1985					
All Businesses (No.)	501	120	129	113	139
Total Sales \$	36,679	1,834	4,110	7,507	23,228
Total Expense \$	34,731	1,873	3,557	7,285	22,016
Net Profit (loss) \$	1,948	-39	553	222	1,212
Businesses reporting a profit (No.)	328	85	103	52	88
Total Sales \$	26,386	1,300	3,414	4,111	17,561
Total Expense \$	23,126	1,091	2,830	3,422	15,783
Net Profit \$	3,260	209	584	689	1,778
Businesses reporting a loss (No.)	173	35	26	61	51
Total Sales \$	10,293	534	696	3,396	5,667
Total Expense \$	11,605	782	727	3,863	6,233
Net Loss \$	-1,312	-248	-31	-467	-566

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	665	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

2

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	13.4	--	--	--	--	100.0	13.4	--	--	--	--
Mortgage Interest	-	--	--	--	--	4.0	1.0	--	--	--	--
Depreciation	2.8	--	--	--	--	86.6	3.2	--	--	--	--
Repairs & Maintenance	1.4	--	--	--	--	53.5	2.5	--	--	--	--
Heat, Light & Telephone	2.1	--	--	--	--	100.0	2.1	--	--	--	--
Business & Property Tax	2.3	--	--	--	--	100.0	2.3	--	--	--	--
Insurance	2.5	--	--	--	--	88.1	2.8	--	--	--	--
Rent	2.3	--	--	--	--	41.9	5.4	--	--	--	--
Personnel Expenses	24.8	--	--	--	--	90.0	27.5	--	--	--	--
Financial Expenses	5.3	--	--	--	--	86.6	6.1	--	--	--	--
Bank Interest & Charges	3.5	--	--	--	--	86.6	4.0	--	--	--	--
Professional Fees	1.8	--	--	--	--	86.6	2.1	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	8.9	--	--	--	--	100.0	8.9	--	--	--	--
Advertising	0.4	--	--	--	--	42.8	0.8	--	--	--	--
Supplies	0.9	--	--	--	--	86.6	1.0	--	--	--	--
Delivery	7.7	--	--	--	--	78.1	9.8	--	--	--	--
Other Expenses	41.2	--	--	--	--	100.0	41.2	--	--	--	--
Profit (loss)	6.5	--	--	--	--	100.0	6.5	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9942 - Welding

Business primarily engaged in repair work by welding such as: acetylene welding service, blacksmith service, brazing welding service, electric welding service (exc. construction site), welding repair work, and welding shops.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	665	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	1	--	--	--	--
Accounts and Notes Receivable	6	--	--	--	--
Inventory	4	--	--	--	--
Other Current Assets	1	--	--	--	--
Total Current Assets	12	--	--	--	--
Fixed Assets	21	--	--	--	--
Less: Accum. Dep. on Fixed Assets	11	--	--	--	--
Other Assets	-	--	--	--	--
Total Assets	22	--	--	--	--
Liabilities and Equity					
Current Loans	3	--	--	--	--
Other Current Liabilities	6	--	--	--	--
Total Current Liabilities	9	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	7	--	--	--	--
Total Liabilities	16	--	--	--	--
Total Equity	7	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	665	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	1.5	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	20.3	--	--	--	--
Interest Coverage ratio (times)	2.7	--	--	--	--
Debt ratio (times)	1.1	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Welding (SIC 9942)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	135	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	4	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	5	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	4	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	2	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	-	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	6	--	--	--	--
Increase (Decrease) in Net Working Capital	-2	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Welding (SIC 9942)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	418	23,944	1,282	57	49
less than 20	407	16,555	886	56	49
20 - 99	10	X	293	1	-
100 - 499	X	X	103	-	-
500 and over	-	-	-	-	-
1985					
Total	463	36,951	2,063	49	...
less than 20	440	21,572	1,204	47	-
20 - 99	22	X	717	2	-
100 - 499	X	X	142	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	649	162	161	164	162
Total Sales \$	51,290	2,667	4,766	8,315	35,542
Total Expense \$	45,305	2,197	3,273	6,657	33,178
Net Profit (loss) \$	5,985	470	1,493	1,658	2,364
Businesses reporting a profit (No.)	542	135	154	126	127
Total Sales \$	41,609	2,214	4,530	6,414	28,451
Total Expense \$	34,380	1,559	3,006	4,650	25,165
Net Profit \$	7,229	655	1,524	1,764	3,286
Businesses reporting loss (No.)	107	27	7	38	35
Total Sales \$	9,681	453	236	1,901	7,091
Total Expense \$	10,925	638	267	2,007	8,013
Net Loss \$	-1,244	-185	-31	-106	-922
1983					
All Businesses (No.)	558	133	145	137	143
Total Sales \$	54,688	1,955	4,754	8,426	39,553
Total Expense \$	49,485	1,365	4,003	7,153	36,964
Net Profit (loss) \$	5,203	590	751	1,273	2,589
Businesses reporting a profit (No.)	445	100	114	120	111
Total Sales \$	39,790	1,520	3,980	7,418	26,872
Total Expense \$	33,286	890	3,050	6,013	23,333
Net Profit \$	6,504	630	930	1,405	3,539
Businesses reporting a loss (No.)	113	33	31	17	32
Total Sales \$	14,898	435	774	1,008	12,681
Total Expense \$	16,199	475	953	1,140	13,631
Net Loss \$	-1,301	-40	-179	-132	-950
1984					
All Businesses (No.)	707	142	210	176	179
Total Sales \$	69,959	2,239	6,590	11,392	49,738
Total Expense \$	59,723	1,363	5,630	8,340	44,390
Net Profit (loss) \$	10,236	876	960	3,052	5,348
Businesses reporting a profit (No.)	589	123	144	175	147
Total Sales \$	61,730	2,010	4,647	11,333	43,740
Total Expense \$	51,037	1,122	3,338	8,280	38,297
Net Profit \$	10,693	888	1,309	3,053	5,443
Businesses reporting a loss (No.)	118	19	66	1	32
Total Sales \$	8,229	229	1,943	59	5,998
Total Expense \$	8,686	241	2,292	60	6,093
Net Loss \$	-457	-12	-349	-1	-95
1985					
All Businesses (No.)	772	185	200	170	217
Total Sales \$	57,429	3,486	5,947	9,826	38,170
Total Expense \$	50,496	2,764	4,156	7,411	36,165
Net Profit (loss) \$	6,933	722	1,791	2,415	2,005
Businesses reporting a profit (No.)	649	177	185	165	122
Total Sales \$	41,278	3,319	5,578	9,532	22,849
Total Expense \$	33,802	2,559	3,636	7,083	20,524
Net Profit \$	7,476	760	1,942	2,449	2,325
Businesses reporting a loss (No.)	123	8	15	5	95
Total Sales \$	16,151	167	369	294	15,321
Total Expense \$	16,694	205	520	328	15,641
Net Loss \$	-543	-38	-151	-34	-320

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,969	492	492	492	493
Businesses in sample	31				
Low sales value (\$000's)	(1)	(1)	12	41	79
High sales value (\$000's)	(1)	12	41	79	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	16.3	12.9	30.0	18.1	5.3	100.0	16.3	12.9	30.0	18.1	5.3
Mortgage Interest	-	...	...	...	...	0.9	5.3	-	-	...	-
Depreciation	3.6	7.1	2.0	4.0	1.1	72.0	5.0	7.1	4.4	5.9	1.5
Repairs & Maintenance	1.0	0.6	0.2	2.7	0.2	46.0	2.1	1.2	0.3	6.7	0.5
Heat, Light & Telephone	2.5	0.7	5.4	3.6	0.6	71.0	3.6	1.3	5.4	3.6	1.7
Business & Property Tax	0.7	0.6	0.7	1.0	0.5	77.8	0.9	1.2	1.0	1.2	0.5
Insurance	2.7	3.9	4.2	1.7	1.3	99.0	2.8	3.9	4.4	1.7	1.3
Rent	5.7	-	17.6	4.8	1.6	61.3	9.4	-	24.4	5.0	2.2
Personnel Expenses	33.3	8.3	8.7	49.1	62.7	72.1	46.1	16.6	20.0	54.3	62.7
Financial Expenses	3.0	0.1	6.5	3.7	1.7	85.1	3.5	0.2	6.5	4.2	1.7
Bank Interest & Charges	1.4	0.1	3.1	2.1	0.4	76.4	1.8	0.2	3.1	2.4	0.6
Professional Fees	1.5	-	3.0	1.7	1.4	68.2	2.2	-	3.6	1.9	1.4
Franchise Fees	0.1	...	...	...	...	1.0	8.6	-	...	-	-
Sales and Admin. Expenses	12.3	8.3	12.8	16.2	11.5	100.0	12.3	8.3	12.8	16.2	11.5
Advertising	1.1	-	2.1	0.7	1.5	71.3	1.5	-	2.2	0.8	1.6
Supplies	3.4	1.9	3.4	5.4	2.8	97.4	3.5	1.9	3.4	6.0	2.8
Delivery	7.8	6.4	7.3	10.1	7.2	91.1	8.6	6.4	8.4	12.5	7.3
Other Expenses	16.5	10.9	28.0	14.9	13.3	94.8	17.4	10.9	28.0	14.9	16.8
Profit (loss)	18.7	59.5	14.0	-2.0	5.4	100.0	18.7	59.5	14.0	-2.0	5.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 995 Services to Buildings and Dwellings

Businesses primarily engaged in disinfecting and exterminating, window cleaning, janitorial and other services to buildings and dwellings

TABLE 2. Balance Sheet Profile for 1985
Quebec, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,969	492	492	492	493
Businesses in sample	31				
Low sales value (\$000's)	(1)	(1)	12	41	79
High sales value (\$000's)	(1)	12	41	79	(1)
Average (\$000's)					
Assets					
Cash	3	-	-	-	12
Accounts and Notes Receivable	5	-	-	1	18
Inventory	2	-	-	-	6
Other Current Assets	3	-	-	7	5
Total Current Assets	13	-	1	9	41
Fixed Assets	10	-	1	11	27
Less: Accum. Dep. on Fixed Assets	6	-	-	7	17
Other Assets	1	-	-	2	2
Total Assets	18	-	1	15	54
Liabilities and Equity					
Current Loans	2	-	-	2	4
Other Current Liabilities	6	-	-	3	18
Total Current Liabilities	7	-	-	5	22
Mortgages Payable	-	-	-	-	-
Long Term Debt	-	-	-	-	-
Other Liabilities	2	-	-	2	4
Total Liabilities	9	-	-	7	26
Total Equity	9	-	1	7	27

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,969	492	492	492	493
Businesses in sample	31				
Low sales value (\$000's)	(1)	(1)	12	41	79
High sales value (\$000's)	(1)	12	41	79	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.2	-	3.3	1.5	2.6
Leverage Ratios					
Debt/Equity ratio (times)	1.0	-	0.3	0.9	1.1
Interest Coverage ratio (times)	83.0	...	42.3	...	5.2
Debt ratio (times)	0.5	-	0.2	0.5	0.5

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Services to Buildings and Dwellings (SIC 995)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	425	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	7	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	4	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	1	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	15	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	7	--	--	--	--
Payment of Dividends	4	--	--	--	--
Repayment of Long Term Debt	1	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	2	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	13	--	--	--	--
Increase (Decrease) in Net Working Capital	1	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Services to Buildings and Dwellings (SIC 995)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,298	151,750	13,425	322	236
less than 20	1,191	37,328	3,152	310	229
20 - 99	73	31,515	2,702	9	5
100 - 499	27	48,707	4,448	2	2
500 and over	7	34,200	3,123	1	-
1985					
Total	1,552	205,984	16,592	239	...
less than 20	1,431	49,730	3,883	229	...
20 - 99	85	38,025	3,090	7	...
100 - 499	25	52,513	4,138	1	...
500 and over	11	65,716	5,481	2	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper, middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,614	390	416	404	404
Total Sales \$	121,215	4,764	8,009	16,329	92,113
Total Expense \$	106,087	2,523	4,481	12,572	86,511
Net Profit (loss) \$	15,128	2,241	3,528	3,757	5,602
Businesses reporting a profit (No.)	1,386	356	408	339	283
Total Sales \$	91,231	4,366	7,849	13,562	65,454
Total Expense \$	74,742	2,045	4,301	9,577	58,819
Net Profit \$	16,489	2,321	3,548	3,985	6,635
Businesses reporting loss (No.)	228	34	8	65	121
Total Sales \$	29,984	398	160	2,767	26,659
Total Expense \$	31,345	478	180	2,995	27,692
Net Loss \$	-1,361	-80	-20	-228	-1,033
1983					
All Businesses (No.)	1,563	370	398	400	395
Total Sales \$	110,448	4,288	6,922	16,476	82,762
Total Expense \$	93,190	1,845	3,807	11,580	75,958
Net Profit (loss) \$	17,258	2,443	3,115	4,896	6,804
Businesses reporting a profit (No.)	1,448	366	388	361	333
Total Sales \$	93,961	4,241	6,724	14,660	68,336
Total Expense \$	75,544	1,785	3,576	9,599	60,584
Net Profit \$	18,417	2,456	3,148	5,061	7,752
Businesses reporting a loss (No.)	115	4	10	39	62
Total Sales \$	16,487	47	198	1,816	14,426
Total Expense \$	17,646	60	231	1,981	15,374
Net Loss \$	-1,159	-13	-33	-165	-948
1984					
All Businesses (No.)	2,266	553	572	575	566
Total Sales \$	193,985	7,009	11,467	23,235	152,274
Total Expense \$	167,955	2,947	6,983	15,880	142,145
Net Profit (loss) \$	26,030	4,062	4,484	7,355	10,129
Businesses reporting a profit (No.)	2,049	536	510	539	464
Total Sales \$	164,773	6,809	10,061	21,499	126,404
Total Expense \$	137,322	2,714	5,400	14,097	115,111
Net Profit \$	27,451	4,095	4,661	7,402	11,293
Businesses reporting a loss (No.)	217	17	62	36	102
Total Sales \$	29,212	200	1,406	1,736	25,870
Total Expense \$	30,633	233	1,583	1,783	27,034
Net Loss \$	-1,421	-33	-177	-47	-1,164
1985					
All Businesses (No.)	1,969	476	498	497	498
Total Sales \$	154,865	6,302	12,370	26,665	109,528
Total Expense \$	132,548	3,018	8,013	21,276	100,241
Net Profit (loss) \$	22,317	3,284	4,357	5,389	9,287
Businesses reporting a profit (No.)	1,663	461	441	346	415
Total Sales \$	128,894	6,135	10,899	17,250	94,610
Total Expense \$	105,049	2,736	6,314	11,420	84,579
Net Profit \$	23,845	3,399	4,585	5,830	10,031
Businesses reporting a loss (No.)	306	15	57	151	83
Total Sales \$	25,971	167	1,471	9,415	14,918
Total Expense \$	27,499	282	1,699	9,856	15,662
Net Loss \$	-1,528	-115	-228	-441	-744

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Janitorial Services (SIC 8953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,420	--	--	--	--
Businesses in sample	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	16.5	--	--	--	--	100.0	16.5	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	3.7	--	--	--	--	71.8	5.1	--	--	--	--
Repairs & Maintenance	0.4	--	--	--	--	47.1	0.8	--	--	--	--
Heat, Light & Telephone	2.6	--	--	--	--	71.9	3.6	--	--	--	--
Business & Property Tax	0.6	--	--	--	--	75.8	0.8	--	--	--	--
Insurance	2.9	--	--	--	--	100.0	2.9	--	--	--	--
Rent	6.3	--	--	--	--	58.4	10.9	--	--	--	--
Personnel Expenses	32.4	--	--	--	--	68.5	47.3	--	--	--	--
Financial Expenses	3.0	--	--	--	--	82.8	3.7	--	--	--	--
Bank Interest & Charges	1.4	--	--	--	--	80.9	1.7	--	--	--	--
Professional Fees	1.6	--	--	--	--	65.0	2.5	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	11.5	--	--	--	--	100.0	11.5	--	--	--	--
Advertising	0.9	--	--	--	--	68.5	1.3	--	--	--	--
Supplies	2.4	--	--	--	--	97.1	2.5	--	--	--	--
Delivery	8.2	--	--	--	--	87.2	9.4	--	--	--	--
Other Expenses	16.8	--	--	--	--	90.9	18.5	--	--	--	--
Profit (loss)	19.8	--	--	--	--	100.0	19.8	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9953 - Janitorial Services

Businesses primarily engaged in cleaning and maintenance of buildings and dwellings such as char service, floor waxing, janitorial services, janitorial maintenance of buildings and dwellings and office cleaning.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,420	--	--	--	--
Businesses in sample	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	1	--	--	--	--
Accounts and Notes Receivable	4	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	3	--	--	--	--
Total Current Assets	9	--	--	--	--
Fixed Assets	8	--	--	--	--
Less: Accum. Dep. on Fixed Assets	5	--	--	--	--
Other Assets	1	--	--	--	--
Total Assets	13	--	--	--	--
Liabilities and Equity					
Current Loans	1	--	--	--	--
Other Current Liabilities	3	--	--	--	--
Total Current Liabilities	4	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long-Term Debt	-	--	--	--	--
Other Liabilities	1	--	--	--	--
Total Liabilities	5	--	--	--	--
Total Equity	7	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,420	--	--	--	--
Businesses in sample	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	2.1	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	0.8	--	--	--	--
Interest Coverage ratio (times)	91.7	--	--	--	--
Debt ratio (times)	0.4	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Janitorial Services (SIC 9953)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	249	--	--	--	--
Businesses in sample	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	12	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	13	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	2	--	--	--	--
Payment of Dividends	5	--	--	--	--
Repayment of Long Term Debt	1	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	2	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	9	--	--	--	--
Increase (Decrease) in Net Working Capital	4	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Services to Buildings and Dwellings (SIC 995)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,298	151,750	13,425	322	236
less than 20	1,191	37,328	3,152	310	229
20 - 99	73	31,515	2,702	9	5
100 - 499	27	48,707	4,448	2	2
500 and over	7	34,200	3,123	1	-
1985					
Total	1,552	205,984	16,592	239	...
less than 20	1,431	49,730	3,883	229	
20 - 99	85	38,025	3,090	7	
100 - 499	25	52,513	4,138	1	
500 and over	11	65,716	5,481	2	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,037	249	258	271	259
Total Sales \$	56,773	2,953	4,123	8,412	41,285
Total Expense \$	47,265	1,587	2,030	5,718	37,930
Net Profit (loss) \$	9,508	1,366	2,093	2,694	3,355
Businesses reporting a profit (No.)	913	216	255	251	191
Total Sales \$	43,636	2,568	4,080	7,760	29,228
Total Expense \$	33,610	1,123	1,977	5,022	25,488
Net Profit \$	10,026	1,445	2,103	2,738	3,740
Businesses reporting loss (No.)	124	33	3	20	68
Total Sales \$	13,137	385	43	652	12,057
Total Expense \$	13,655	464	53	696	12,442
Net Loss \$	-518	-79	-10	-44	-385
1983					
All Businesses (No.)	1,035	236	280	260	259
Total Sales \$	57,872	2,608	4,259	8,278	42,727
Total Expense \$	46,905	1,254	1,870	5,030	38,751
Net Profit (loss) \$	10,967	1,354	2,389	3,248	3,976
Businesses reporting a profit (No.)	978	235	279	241	223
Total Sales \$	50,255	2,597	4,246	7,622	35,790
Total Expense \$	38,703	1,241	1,854	4,303	31,305
Net Profit \$	11,552	1,356	2,392	3,319	4,485
Businesses reporting a loss (No.)	57	1	1	19	36
Total Sales \$	7,617	11	13	656	6,937
Total Expense \$	8,202	13	16	727	7,446
Net Loss \$	-585	-2	-3	-71	-509
1984					
All Businesses (No.)	1,502	360	386	380	376
Total Sales \$	111,543	4,328	6,966	12,656	87,593
Total Expense \$	93,884	1,895	3,732	8,038	80,219
Net Profit (loss) \$	17,659	2,433	3,234	4,618	7,374
Businesses reporting a profit (No.)	1,340	343	355	349	293
Total Sales \$	91,339	4,128	6,385	11,823	69,003
Total Expense \$	72,637	1,662	3,005	7,173	60,797
Net Profit \$	18,702	2,466	3,380	4,650	8,206
Businesses reporting a loss (No.)	162	17	31	31	83
Total Sales \$	20,204	200	581	833	18,590
Total Expense \$	21,247	233	727	865	19,422
Net Loss \$	-1,043	-33	-146	-32	-832
1985					
All Businesses (No.)	1,422	355	349	362	356
Total Sales \$	89,670	4,483	7,498	15,154	62,535
Total Expense \$	73,872	2,309	4,302	10,601	56,660
Net Profit (loss) \$	15,798	2,174	3,196	4,553	5,875
Businesses reporting a profit (No.)	1,222	340	312	301	269
Total Sales \$	78,809	4,316	6,650	12,398	55,445
Total Expense \$	62,372	2,027	3,440	7,681	49,224
Net Profit \$	16,437	2,289	3,210	4,717	6,221
Businesses reporting a loss (No.)	200	15	37	61	87
Total Sales \$	10,861	167	848	2,756	7,090
Total Expense \$	11,500	282	862	2,920	7,436
Net Loss \$	-639	-115	-14	-164	-346

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

1553-57

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Quebec, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	450	112	112	113	113
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	84	135	879
High sales value (\$000's)	(1)	84	135	879	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	32.7	-	-	33.3	86.5	37.6	87.0	-	-	88.1	86.5
Occupancy Expenses	10.0	20.0	5.3	12.4	1.8	100.0	10.0	20.0	5.3	12.4	1.8
Mortgage Interest	-	-	-	-	-	1.7	1.6	-	-	-	-
Depreciation	1.0	1.0	0.7	1.8	0.2	94.5	1.0	1.4	0.7	1.8	0.2
Repairs & Maintenance	0.4	-	0.5	1.0	0.1	49.2	0.9	-	0.9	1.3	0.2
Heat, Light & Telephone	3.6	9.0	1.4	3.4	0.7	91.0	3.9	9.0	2.5	3.4	0.7
Business & Property Tax	1.2	1.8	0.6	2.1	0.1	100.0	1.2	1.8	0.6	2.1	0.1
Insurance	0.4	0.4	0.2	0.6	0.2	84.7	0.4	0.6	0.4	0.6	0.2
Rent	3.4	7.7	1.9	3.5	0.5	89.2	3.8	7.7	4.0	3.5	0.5
Personnel Expenses	37.3	37.5	78.4	36.2	5.7	100.0	37.3	37.5	78.4	36.2	5.7
Financial Expenses	3.9	11.1	1.8	2.7	0.8	100.0	3.9	11.1	1.8	2.7	0.8
Bank Interest & Charges	1.5	5.4	0.4	0.6	0.2	100.0	1.5	5.4	0.4	0.6	0.2
Professional Fees	2.4	5.7	1.5	2.0	0.6	100.0	2.4	5.7	1.5	2.0	0.6
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	13.7	41.4	5.9	8.1	2.9	100.0	13.7	41.4	5.9	8.1	2.9
Advertising	9.0	27.2	3.7	5.3	2.0	100.0	9.0	27.2	3.7	5.3	2.0
Supplies	2.9	7.0	2.0	2.5	0.5	98.5	2.9	7.0	2.0	2.5	0.6
Delivery	1.9	7.2	0.1	0.4	0.4	56.5	3.3	9.6	1.6	0.5	0.7
Fuel Expense	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	1.9	1.2	2.4	2.3	1.7	87.2	2.2	2.4	2.4	2.3	1.8
Profit (loss)	0.5	-11.3	6.2	4.9	0.6	100.0	0.5	-11.3	6.2	4.9	0.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9961 - Ticket and Travel Agencies

Businesses primarily engaged in furnishing travel information, acting as agents in arranging tours, accommodation and transportation for travellers or acting as independent agencies for transportation establishments.

TABLE 2. Balance Sheet Profile for 1985
Quebec, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	450	112	112	113	113
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	84	135	879
High sales value (\$000's)	(1)	84	135	879	(1)
Average (\$000's)					
Assets					
Cash	32	11	20	50	38
Accounts and Notes Receivable	27	16	20	22	48
Inventory	-	-	-	-	-
Other Current Assets	12	2	2	14	26
Total Current Assets	71	29	42	86	112
Fixed Assets	18	5	10	32	19
Less: Accum. Dep. on Fixed Assets	8	1	3	15	10
Other Assets	24	1	19	41	26
Total Assets	105	34	68	144	147
Liabilities and Equity					
Current Loans	6	9	-	3	13
Other Current Liabilities	37	13	33	38	61
Total Current Liabilities	44	22	33	41	75
Mortgages Payable	-	-	-	-	-
Long Term Debt	-	-	-	-	-
Other Liabilities	30	26	20	51	12
Total Liabilities	73	48	53	93	87
Total Equity	32	-14	15	51	60

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Quebec, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	450	112	112	113	113
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	84	135	879
High sales value (\$000's)	(1)	84	135	879	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.8	1.3	1.4	2.2	1.9
Leverage Ratios					
Debt/Equity ratio (times)	1.7	-1.2	15.5	-5.4	1.8
Interest Coverage ratio (times)	11.1	...	8.5	24.0	18.2
Debt ratio (times)	0.8	1.2	0.9	0.7	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Quebec, Ticket and Travel Agencies (SIC 9961)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	316	79	79	79	79
Businesses in sample	27				
Low sales value (\$000's)	(1)	(1)	134	486	1,183
High sales value (\$000's)	(1)	134	486	1,183	(1)
Average (\$000's)					
Source of Funds					
From Operations	14	4	25	11	11
Sale of Fixed Assets	-	-	-	1	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	1	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	14	4	26	12	12
Application of Funds					
Purchase of Fixed Assets	4	-	4	8	5
Payment of Dividends	-	-	-	-	1
Repayment of Long Term Debt	6	3	-	20	1
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	1	-	-	-	3
Repayment of Adv. From Owners and Affil.	1	-	-	1	1
Decrease in Equity	-	-	-	-	1
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	12	3	4	30	11
Increase (Decrease) in Net Working Capital	2	1	21	-17	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Quebec, Ticket and Travel Agencies (SIC 9961)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	605	45,651	3,612	82	53
less than 20	559	24,829	1,971	79	49
20 - 99	35	12,236	972	3	4
100 - 499	9	X	429	-	-
500 and over	X	X	240	-	-
1985					
Total	615	59,438	3,871	59	...
less than 20	576	33,829	2,207	58	-
20 - 99	29	17,578	1,141	-	-
100 - 499	7	3,396	221	-	-
500 and over	3	4,635	302	1	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole out less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Quebec, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	374	93	94	94	93
Total Sales \$	112,968	2,855	9,834	24,195	76,084
Total Expense \$	110,204	2,829	9,542	23,087	74,746
Net Profit (loss) \$	2,764	26	292	1,108	1,338
Businesses reporting a profit (No.)	237	56	66	58	57
Total Sales \$	70,313	1,925	7,246	15,248	45,894
Total Expense \$	65,629	1,499	6,482	13,622	44,026
Net Profit \$	4,684	426	764	1,626	1,868
Businesses reporting loss (No.)	137	37	28	36	36
Total Sales \$	42,655	930	2,588	8,947	30,190
Total Expense \$	44,575	1,330	3,060	9,465	30,720
Net Loss \$	-1,920	-400	-472	-518	-530
1983					
All Businesses (No.)	365	91	91	91	92
Total Sales \$	116,735	3,531	10,275	24,241	78,688
Total Expense \$	113,907	3,773	10,246	23,317	76,571
Net Profit (loss) \$	2,828	-242	29	924	2,117
Businesses reporting a profit (No.)	246	54	55	62	75
Total Sales \$	91,693	2,135	6,313	16,178	67,067
Total Expense \$	86,318	1,765	5,583	14,616	64,354
Net Profit \$	5,375	370	730	1,562	2,713
Businesses reporting a loss (No.)	119	37	36	29	17
Total Sales \$	25,042	1,396	3,962	8,063	11,621
Total Expense \$	27,589	2,008	4,663	8,701	12,217
Net Loss \$	-2,547	-612	-701	-638	-596
1984					
All Businesses (No.)	422	84	110	120	108
Total Sales \$	189,881	1,905	11,082	50,541	126,353
Total Expense \$	186,251	1,618	9,045	50,060	125,528
Net Profit (loss) \$	3,630	287	2,037	481	825
Businesses reporting a profit (No.)	314	48	106	85	75
Total Sales \$	138,705	1,114	10,570	35,111	91,910
Total Expense \$	131,088	559	8,528	31,403	90,598
Net Profit \$	7,617	555	2,042	3,708	1,312
Businesses reporting a loss (No.)	108	36	4	35	33
Total Sales \$	51,176	791	512	15,430	34,443
Total Expense \$	55,163	1,059	517	18,657	34,930
Net Loss \$	-3,987	-268	-5	-3,227	-487
1985					
All Businesses (No.)	534	113	143	138	140
Total Sales \$	238,185	1,977	15,325	44,986	175,897
Total Expense \$	233,190	1,002	15,914	41,937	174,337
Net Profit (loss) \$	4,995	975	-589	3,049	1,560
Businesses reporting a profit (No.)	427	113	98	102	114
Total Sales \$	186,878	1,977	11,535	31,930	141,436
Total Expense \$	178,861	1,002	10,815	27,477	139,567
Net Profit \$	8,017	975	720	4,453	1,869
Businesses reporting a loss (No.)	107	-	45	36	26
Total Sales \$	51,307	-	3,790	13,056	34,461
Total Expense \$	54,329	-	5,099	14,460	34,770
Net Loss \$	-3,022	-	-1,309	-1,404	-309

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

Appendix A

Selected Publications Relating to Small Business

Catalogue

61-231 **Small Business in Canada: A Statistical Profile 1982-1984**, Bil.

61-521 **Small Business in Canada: A Statistical Profile 1981-1983**, (Annual), Bil.

These publications provide a detailed distribution of businesses by size and by province for all industries where small businesses have a significant presence. At the Canada level, balance sheet and income statement data are displayed.

61-522 **Sales per Selling Area of Independent Retailers - 1986**, Bil.

This study covers 37 kinds of retail business. Data are presented in quartile ranges based on average sales per square foot/metre of selling area and average sales per square foot/metre of total area by kind of business for Canada, provinces and territories.

Small Business Profiles (Annual)

61-601E Canada

61-602E Newfoundland

61-603E Prince Edward Island

61-604E Nova Scotia

61-605E New Brunswick

61-606E Quebec

61-607E Ontario

61-608E Manitoba

61-609E Saskatchewan

61-610E Alberta

61-611E British Columbia

61-612E Yukon

61-613E Northwest Territories

61-614E (SIC 622)	Appliance, Television, Radio and Stereo Stores
61-614E (SIC 971)	Barber and Beauty Shops
61-614E (SIC 7721)	Computer Services
61-614E (SIC 4564)	Dry Bulk Materials Trucking Industry
61-614E (SIC 6151)	Fabric and Yarn Stores
61-614E (SIC 6331)	Gasoline Service Stations
61-614E (SIC 6413)	General Merchandise Stores
61-614E (SIC 6412)	General Stores
61-614E (SIC 6582)	Gift, Novelty and Souvenir Stores
61-614E (SIC 9911)	Industrial Machinery and Equipment Rental and Leasing
61-614E (SIC 7611)	Insurance and Real Estate Agencies
61-614E (SIC 9953)	Janitorial Services
61-614E (SIC 972)	Laundries and Cleaners
61-614E (SIC 9211 & 9212)	Licensed and Unlicensed Restaurants
61-614E (SIC 7771)	Management Consulting Services
61-614E (SIC 4231)	Masonry Contractors
61-614E (SIC 6141)	Miscellaneous Clothing Stores
61-614E (SIC 9111 & 9112)	Motels, Hotels and Motor Hotels
61-614E (SIC 751)	Operators of Buildings and Dwellings
61-614E (SIC 7512)	Operators of Non-Residential Buildings
61-614E (SIC 6031)	Pharmacies
61-614E (SIC 4241)	Plumbing Contractors
61-614E (SIC 995)	Services to Buildings and Dwellings
61-614E (SIC 4011)	Single Family Housing Contractors
61-614E (SIC 6012)	Specialty Food Stores
61-614E (SIC 6541)	Sporting Goods Stores

Appendix A - concluded

Selected Publications Relating to Small Business

61-614E (SIC 9213)	Take-Out Food Services
61-614E (SIC 4581)	Taxicab Industry
61-614E (SIC 9961)	Ticket and Travel Agencies
61-614E (SIC 6342)	Tire, Battery, Parts and Accessories Stores
61-614E (SIC 658)	Toy, Hobby, Novelty and Souvenir Stores
61-614E (SIC 456)	Truck Transport Industry
61-614E (SIC 9912)	Video Movies and Audio-Visual Equipment Rental
61-614E (SIC 9942)	Welding

These publications display liquidity ratios, leverage and operating ratios plus information on each industry's distribution of businesses, sales and wages. All this information is portrayed by province and size of business i.e. sales quartiles.

Employment Changes By Province, Industry Classification, Business Size and Business Status (Annual)

Depicts the number of jobs created or lost by new employers, continuing businesses and businesses no longer in operation. These data, by business size, province and major industry group from 1978 to 1985, are available on a cost-recovery basis.

